STATUTORY INSTRUMENTS

1962 No. 349

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 2) Order 1962

Made - - - -	*20th February*, 1962
Laid before the House of Commons	*23rd February*, 1962
Coming into Operation	*1st March*, 1962

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 203 of the Customs and Excise Act 1952(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) As respects articles of any class or description specified in the Schedule to this Order drawback shall be allowed in respect of hydrocarbon oil used as a solvent in the manufacture or preparation of the articles, and shall be so allowed as respects the duty on a quantity of hydrocarbon oil determined according to the rate so specified in relation to that class or description.

(2) The foregoing paragraph shall not affect any drawback allowable apart from this Order under section 203 of the Customs and Excise Act 1952 as respects such articles as aforesaid by reason of the fact that they contain hydrocarbon oils.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 2) Order 1962.

(2) In this Order the expression "drawback" means drawback under section 203 of the Customs and Excise Act 1952 of any customs or excise duty on hydrocarbon oils.

(3) The Interpretation Act 1889(b) applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(4) This Order shall come into operation on the 1st March, 1962.

Michael Hughes-Young,
John Peel,
Two of the Lords Commissioners of Her Majesty's Treasury.

20th February, 1962.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

(b) 52 & 53 Vict. c. 63.

SCHEDULE

Class or description of article	*Rate for determining quantity of Hydrocarbon Oil Gallons per ton of the article*
1. Lubricating oil additive, being a complex of calcium naphthenate with calcium carbonate dissolved in lubricating oil	10·5
2. Lubricating oil additive, being a complex of calcium alkyl salicylate with calcium carbonate dissolved in lubricating oil	6·7

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

This Order provides for the allowance of drawback of customs or excise duty paid in respect of hydrocarbon oil used in the manufacture or preparation of certain lubricating oil additives.