EXPLANATORY NOTE

(This Note is not 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 oils used in the manufacture or preparation of certain types of footwear containing rubber; certain rubber feeding bottle teats and valves and soother teats, dipped rubber enemas, enamelled rubber enemas, enamelled rubber bulbs and syringes; prophylactics, finger cots and finger stalls of the latex type; tennis balls and golf balls; printed and other linoleum and printed felt base. The drawback applies when the articles are exported, or shipped or deposited in warehouse for use as ships' stores, on or after 14th July, 1952. The Order also provides that the quantities of oil in respect of which drawback is allowable are to be determined in accordance with the provisions of the Schedule.

1952 No. 2174

The Hydrocarbon Oil Duties (Drawback) (No. 3) Order, 1952

Made - - - -	16*th December*, 1952
Laid before the House of Commons - -	18*th December*, 1952
Coming into Operation	20*th December*, 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section ten of the Finance Act, 1951(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

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 material, solvent, preservative or finish 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. As respects the following articles made wholly or mainly of rubber and asbestos fibre sheeting, that is to say:—

gaskets, joints, packing sleeves, valve rings and valve discs,

drawback shall be allowed in respect of hydrocarbon oil used as a material, solvent, preservative or finish in the manufacture or preparation of the articles, and shall be so allowed by reference to the same quantity of hydrocarbon oil as would be allowed by virtue of the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952(b) in respect of the sheeting contained in the articles.

3. In this Order "drawback" means drawback under subsection (6) of section two of the Finance Act, 1928(c), or under that subsection as extended by section two of the Finance Act, 1950(d), of any customs or excise duty on hydrocarbon oils.

4. This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 3) Order, 1952.

(a) 14 & 15 Geo. 6. c. 43.
(b) S.I. 1952/962, p. 1162 above.
(c) 18 & 19 Geo. 5. c. 17.
(d) 14 Geo. 6. c. 15.

5. This Order shall come into operation on the twentieth day of December, nineteen hundred and fifty-two.

Dated this 16th day of December, 1952.

T. G. D. Galbraith,
Edward Heath,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil*
1. Leathercloth, table oil baize, and similar material, being in each case fabric coated with linseed oil, nitrocellulose or polyvinyl chloride by a process involving the use of hydrocarbon oil	.7 gallons per 100 square yards of the material.
2. Gutta percha or balata of a kind suitable for use in the manufacture of golf balls, refined by a process involving the use of hydrocarbon oil and conforming to the following specification:— Acetone extract not exceeding 3 per cent. Ash not exceeding 0.5 per cent. Dirt not exceeding 1 per cent.	37.7 gallons per 100 lbs. of the refined gutta percha or balata.
3. Bone glue made by a process involving the use of hydrocarbon oil	14 gallons per ton of glue.
4. Solid woven belting impregnated by a process involving the use of hydrocarbon oil	1.6 gallons per hundredweight of belting.

EXPLANATORY NOTE

(This Note is not 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 oils used in the manufacture or preparation of gaskets, joints, packing sleeves, valve rings and valve discs made wholly or mainly of rubber and asbestos fibre sheeting; leathercloth, table oil baize and similar material; gutta percha or balata of a kind suitable for use in the manufacture of golf balls; bone glue; and solid woven belting. The drawback applies when the articles are exported, or shipped, or deposited in warehouse for use as ships' stores, on or after twentieth December, 1952. The Order also provides that the quantities of oil in respect of which drawback is allowable are to be determined, in the case of gaskets, joints, packing sleeves, valve rings and valve discs, in respect of the rubber and asbestos sheeting contained in them and by reference to the same quantity of hydrocarbon oil as would be allowed in respect of the sheeting by virtue of the provisions of the First Schedule to the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952. and, in the case of the other articles, in accordance with the provisions of the Schedule to this Order.