STATUTORY INSTRUMENTS

1963 No. 1419

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 3) Order 1963

Made - - - -	19*th August* 1963
Laid before the House of Commons - -	23*rd August* 1963
Coming into Operation	26*th August* 1963

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) Drawback shall be allowed in respect of hydrocarbon oil used as a solvent or extractant in the manufacture of cellulose acetate to which this Order applies, and shall be so allowed as respects the duty on 2·56 gallons of hydrocarbon oil for each ton of such cellulose acetate.

(2) Drawback shall be allowed in respect of hydrocarbon oil used as a solvent or extractant in the manufacture of articles made wholly or mainly of cellulose acetate to which this Order applies, and shall be so allowed as respects the duty on 2·56 gallons of hydrocarbon oil for each ton of such cellulose acetate contained in such articles.

(3) This Order applies to cellulose acetate having an acetyl content of less than sixty per cent.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 3) Order 1963.

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

(3) This Order shall have effect in lieu of the Hydrocarbon Oil Duties (Drawback) (No. 4) Order 1961(b), and accordingly that Order is hereby revoked.

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

(5) This Order shall come into operation on 26th August 1963.

John Hill,
John Peel,
Two of the Lords Commissioners of Her Majesty's Treasury.

19th August 1963.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) S.I. 1961/1300 (1961 II, p. 2479).
(c) 52 & 53 Vict. c. 63.

EXPLANATORY NOTE

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

This Order replaces the Hydrocarbon Oil Duties (Drawback) (No. 4) Order 1961, which allowed drawback in respect of hydrocarbon oil used as a solvent in the manufacture of certain cellulose acetate and of articles made wholly or mainly of such cellulose acetate. The present Order extends the drawback to include hydrocarbon oil used also as an extractant in such manufacture, and increases the rate of drawback allowed.