STATUTORY INSTRUMENTS

1961 No. 1300

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 4) Order, 1961

Made - - - -	11*th July*, 1961
Laid before the House of Commons	14*th July*, 1961
Coming into Operation	15*th July*, 1961

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section two hundred and three 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 in the manufacture of cellulose acetate to which this Order applies, and shall be so allowed as respects the duty on 0·94 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 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 0·94 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. 4) Order, 1961.

(2) In this Order "drawback" means drawback under section two hundred and three 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 fifteenth day of July, nineteen hundred and sixty-one.

Dated this eleventh day of July, 1961.

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

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 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 provides for drawback of customs or excise duty paid in respect of hydrocarbon oil used as a solvent in the manufacture of cellulose acetate of a specified kind and of articles made wholly or mainly of such cellulose acetate.