STATUTORY INSTRUMENTS

1961 No. 1613

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 5) Order, 1961

Made - - - -	*22nd August*, 1961
Laid before the House of Commons	*25th August*, 1961
Coming into Operation	*28th August*, 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) 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) Paragraphs 11 and 12 of the First Schedule to the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1957(b) (which provides for drawback as respects grease obtained from bones or greaves and as respects bone glue) are hereby revoked.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 5) Order, 1961.

(2) In this Order the expression "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(c), 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 twenty-eighth day of August, nineteen hundred and sixty-one.

Dated this twenty-second day of August, 1961.

David Gibson-Watt,
John Hill,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) S.I. 1957/823 (1957 I, p. 1133).
(c) 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. Grease obtained from bones or greaves ...	12
	Gallons per ton of dry glue or per ton of the equivalent content in glue other than dry glue
2. Bone glue produced from bones degreased by a process involving the use of hydrocarbon oil	7
3. Bone glue or hide glue pearled by a process involving the use of hydrocarbon oil ...	13

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 hide glue. It also increases the rate allowable in respect of such drawback for grease obtained from bones or greaves and varies the provision in respect of such drawback for bone glue.