STATUTORY INSTRUMENTS

1967 No. 1004

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) (No. 2) Regulations 1967

Made - - - -	*4th July* 1967
Laid before Parliament	*11th July* 1967
Coming into Operation	*1st September* 1967

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 198 of the Customs and Excise Act 1952(a) and section 6(5) of and Part I of Schedule 6 to the Finance Act 1964(b) hereby make the following Regulations :—

1. No rebate of duty under section 199 of the Customs and Excise Act 1952(a) shall be allowed on the delivery for home use of kerosene unless there has been added at the time, in the manner and in the proportions prescribed by the Hydrocarbon Oil Duties (Rebates and Reliefs) Regulations 1964(c) as amended by the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1967(d) (hereinafter together referred to as "the 1964 Regulations") the markers prescribed in Regulation 13(i) of the 1964 Regulations.

2. Regulations 12 to 17 and 22 of the 1964 Regulations shall accordingly be amended so as to have effect as set out in the Schedule to these Regulations.

3. The Interpretation Act 1889(e) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

4. These Regulations may be cited as the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) (No. 2) Regulations 1967 and shall come into operation on 1st September 1967.

4th July 1967.

R. W. Radford,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London, E.C.3.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
(b) 1964 c. 49.
(c) S.I. 1964/1349 (1964 II, p. 3065).
(d) S.I. 1967/793 (1967 II, p. 2331).
(e) 52 & 53 Vict. c. 63.

SCHEDULE

AMENDMENTS TO THE 1964 REGULATIONS

Regulation 12,

line 2, after " of gas oil " insert " or kerosene " ;

line 6, in paragraph (i), after " the markers and " insert ", in the case of gas oil and light oil, the " ;

line 9, in paragraph (ii), after " marked and " insert " , in the case of gas oil and light oil," ;

line 13, after " marking and " insert " , in the case of gas oil and light oil," ;

Regulation 13,

line 3, in paragraph (i), after " to gas oil " insert " and kerosene " ;

lines 7-8, in paragraph (ii), after " called " the colouring substance ") " insert " in the case of gas oil and light oil " ;

Regulation 14,

line 1, in paragraph (i), after " gas oil " insert ", kerosene " ;

Regulation 15,

line 2, after " markers and " insert ", if required by Regulation 13(ii)," ;

Regulation 16,

line 1, after " The markers and " insert ". if required by Regulation 13(ii)," ;

lines 3-4, for " containing both such markers and such colouring substance " substitute " containing the markers and, if required, the colouring substance " ;

Regulation 17,

line 2, after " markers and " insert ", if required," ;

Regulation 22,

line 1, for " any oil " substitute " gas oil or light oil ".

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations provide for kerosene to be marked in the same way as gas oil is required to be marked under the Hydrocarbon Oil Duties (Rebates and Reliefs) Regulations 1964 as amended by the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1967, except that the colouring substance does not have to be added.