STATUTORY INSTRUMENTS

1967 No. 793

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1967

Made - - - -	*24th May* 1967
Laid before Parliament	*26th May* 1967
Coming into Operation	*1st June* 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. In Regulation 14(i) of the Hydrocarbon Oil Duties (Rebates and Reliefs) Regulations 1964(**c**) as amended by Regulation 1 of the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1965(**d**) (markers to be added to gas oil and light oil) the proportion of furfuraldehyde to every one hundred thousand imperial gallons of oil shall be increased from four pounds to six pounds and accordingly in the last line of the said paragraph of the said Regulation 14 as amended for the word "four" there shall be substituted the word "six".

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

3. The Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1965(**d**) are hereby revoked.

4. These Regulations may be cited as the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1967 and shall come into operation on 1st June 1967.

24th May 1967.

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

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

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations increase from 4 lb. to 6 lb. the minimum amount of one of the statutory markers (furfuraldehyde) required, as a condition of obtaining rebate of hydrocarbon oil duty, to be added to every 100,000 gallons of gas oil which is to be used otherwise than as road fuel and to every 100,000 gallons of light oil which is to be used as furnace fuel.

(**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. 1965/1934 (1965 III, p. 5795). (**e**) 52 & 53 Vict. c. 63.