STATUTORY INSTRUMENTS

1969 No. 1728

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1969

Made - - -	*4th December* 1969
Laid before Parliament	*11th December* 1969
Coming into Operation	*12th December* 1969

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) and of all other powers enabling them in that behalf hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1969.

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

(3) These Regulations shall come into operation on 12th December 1969.

2. The Hydrocarbon Oil Duties (Rebates and Reliefs) Regulations 1964(d) as amended by the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1967(e) and the Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) (No. 2) Regulations 1967(f) shall be further amended as follows:—

(*a*) In regulations 1 and 2 the references to section 6 of the said Finance Act 1964 shall be construed as references to that section as amended by paragraph 4 of Schedule 7 to the Finance Act 1969(g);

(*b*) In regulation 5(ii) the words "as a material, solvent, extractant, preservative or finish" shall be deleted; and after the words "any article" there shall be inserted the words "or for cleaning plant";

(*c*) In regulation 8 the reference to section 6(1) of the said Act of 1964 shall be construed as a reference to paragraph 4 of Schedule 7 to the said Act of 1969; and

(*d*) In regulation 26 paragraph (i) shall be deleted.

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

Dated this 4th day of December 1969.

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

(a) 1952 c. 44. (b) 1964 c. 49. (c) 1889 c. 63.
(d) S.I. 1964/1349 (1964 II, p. 3065). (e) S.I. 1967/793 (1967 II, p. 2331).
(f) S.I. 1967/1004 (1967 II, p. 3051). (g) 1969 c. 32.

EXPLANATORY NOTE

(This Note does not form part of the Regulations.)

Paragraph 4 of Schedule 7 to the Finance Act 1969 replaced section 6(1) of the Finance Act 1964 (under which relief from customs or excise duty could be granted on hydrocarbon oils used or supplied for certain purposes) by new provisions which slightly extended the scope of the relief.

These Regulations amend the Hydrocarbon Oil Duties (Rebates and Reliefs) Regulations 1964 which prescribe the procedure to be followed by persons applying for relief. The amendments are purely consequential upon the change in the law: they introduce no change in practice.