HYDROCARBON OILS

The Hydrocarbon Oils (Excise Duty) Regulations, 1950

1950 No. 1284

Made - - - - 28*th July*, 1950
Coming into Operation 28*th July*, 1950

The Commissioners of Customs and Excise in pursuance of section 2 of the Finance Act, 1950(a), hereby make the following Regulations:—

1.—(1) This Regulation applies to hydrocarbon oils produced in the United Kingdom, not being oils on which a duty of customs is chargeable under section 2 of the Finance Act, 1928(b), nor any such oils as are exempted from that duty by subsection (5) of section 6 of the Finance Act, 1933(c) (which relates to solid or semi-solid substances).

(2) Every person who produces any oils to which this Regulation applies, or who stores any such oils in a refinery or on other premises in the United Kingdom which are used for the production of, or which contain any bonded storage for, any hydrocarbon oils—

(*a*) shall make entry of every building and place, and of all plant and vessels, used by him for producing, refining or storing any such oils;

(*b*) shall, if he produces any such oils, set aside a part of his premises to be a warehouse, and shall give security in respect thereof, to the satisfaction of the Commissioners and for such purposes as they may require, and upon the production or receipt by him of such descriptions of such oils as the Commissioners may require to be so deposited, and before any part thereof is delivered or removed from his premises, shall deposit the same in such warehouse;

(*c*) shall furnish to the proper Officer, in such form and at such times as the Commissioners may require, returns of all oils to which this Regulation applies which have been produced, received or used at his premises or delivered or removed therefrom;

(*d*) shall keep full and true accounts and records in such form and manner as the Commissioners may require of all such oils produced, received, refined, stored, used, delivered or removed by him;

(*e*) shall keep the said accounts and records at his premises, shall produce them for inspection, together with any other relevant document, to an Officer on demand, and shall furnish to an Officer such information as he may require relating to the production, storage, delivery or removal of any such oils; and

(*f*) shall permit an Officer to take samples of any oils of any description which are upon his premises.

(3) This Regulation shall not apply in the case of a refinery which it appears to the Commissioners is not primarily used for the production of hydrocarbon oils and which is for the time being specified in a direction given by the Commissioners for that purpose.

2. The following provisions of the enactments relating to Excise shall apply to the duty and drawback on such oils—

(*a*) section 135 of the Spirits Act, 1880(d) (which relates to the provisions of scales, weights and measures and the rendering of assistance to Officers), as it applies to the duties on spirits:

(a) 14 Geo. 6. c. 15. (b) 18 & 19 Geo. 5. c. 17.
(c) 23 & 24 Geo. 5. c. 19. (d) 43 & 44 Vict. c. 24.

(*b*) section 11 of the Inland Revenue Regulation Act, 1890(**a**) (which relates to the obstruction of Officers).

3. In these Regulations—

" Commissioners " means Commissioners of Customs and Excise;

" proper Officer " means the Officer of Customs and Excise of the station in which the premises used for the production or storage of any such oils are situated, and includes a person acting for that Officer and an Officer superior in matters of Customs and Excise;

" hydrocarbon oils " and " refinery " have the meanings assigned to those words by the enactments relating to customs, and references to producing or to the production of hydrocarbon oils include references to the obtaining of one description of such oils from another description thereof and to the subjecting of such oils to any process of purification or blending, as well as references to the obtaining of such oils from other substances or from any natural source.

4.—(1) These Regulations may be cited as the Hydrocarbon Oils (Excise Duty) Regulations, 1950, and shall come into operation on the 28th day of July, 1950.

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

(3) In so far as it may be necessary to meet the circumstances of any special case or class of cases, the Commissioners may modify the application of anything in these Regulations, subject to such conditions as they may impose.

(4) The Hydrocarbon Oils (Security for Duty) Regulations, 1950(**c**), are hereby revoked.

Signed by Order of the Commissioners
of Customs and Excise

A. W. Taylor,
Secretary for the Customs and Excise.

City Gate House,
London, E.C.2.
28th July, 1950.

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

Section 2 of the Finance Act, 1950, imposed an excise duty on hydrocarbon oils produced in the United Kingdom, and these regulations made by the Commissioners of Customs and Excise under subsection (5) of that section provide that every person who produces such oils or stores them in the United Kingdom shall make entry of his premises, provide bonded warehouses, furnish returns, keep accounts and records and allow officers of Customs and Excise to take samples of any oils on the premises and generally regulate minor matters in connection with the duty.

The temporary regulations made under section 6 of the Finance Act, 1926, to cover the interim period from the passing of the Budget Resolution are revoked.

(a) 53 & 54 Vict. c. 21. (b) 52 & 53 Vict. c. 63. (c) S.I. 1950 No. 634.