STATUTORY INSTRUMENTS

1964 No. 1350

CUSTOMS AND EXCISE

The Hydrocarbon Oils (Restrictions on Mixing) Regulations 1964

Made - - - -	*25th August* 1964
Laid before Parliament	*28th August* 1964
Coming into Operation	*1st September* 1964

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

1. No person shall mix—

(i) any fuel oil, gas oil or kerosene in respect of which rebate has been allowed under section 199 of the Customs and Excise Act 1952(**b**), or

(ii) any light oil in respect of which rebate has been allowed under section 6(4) of the Finance Act 1964, or

(iii) any hydrocarbon oil which has been delivered for home use without payment of duty under section 6(1) of the Finance Act 1964,

with any hydrocarbon oil on which no rebate has been allowed, except under and in accordance with the terms of a licence granted by the Commissioners and, where they so require, after paying an amount equal to

(*a*) in the case of oil in respect of which rebate has been allowed, the rebate allowed on like oil at the rate for the time being in force ;

(*b*) in the case of oil delivered without payment of duty, the duty chargeable on like oil at the rate for the time being in force.

2. In these Regulations " hydrocarbon oil ", " fuel oil ", " gas oil ", " kerosene ", " light oil " and " rebate " have the same meaning as in the Customs and Excise Act 1952.

3. The Interpretation Act 1889(**c**) applies 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 Oils (Restrictions on Mixing) Regulations 1964 and shall come into operation on 1st September 1964.

25th August 1964.

A. W. Taylor,
Commissioner of Customs and Excise.

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

(**a**) 1964 c. 49. (**b**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (**c**) 52 & 53 Vict. c. 63.

EXPLANATORY NOTE

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

These Regulations prohibit the mixing of certain hydrocarbon oils, which are either wholly or partly relieved from duty, with other hydrocarbon oils which have borne duty at the full rate, except under a licence issued by the Commissioners of Customs and Excise, and subject to such conditions as they may impose.