STATUTORY INSTRUMENTS

1961 No. 1163

CUSTOMS AND EXCISE

The Hydrocarbon Oils (Road Fuel) Regulations, 1961

Made - - - -	*22nd June*, 1961
Laid before Parliament	*28th June*, 1961
Coming into Operation	*1st July*, 1961

The Commissioners of Customs and Excise in pursuance of the powers conferred upon them by sections 200 and 202 of the Customs and Excise Act, 1952(a), and by section 9 of the Finance Act, 1960(b), hereby make the following Regulations :—

1. Where rebate of duty has been allowed upon the delivery for home use of gas oil, no person shall be entitled to pay to the Commissioners (as a condition precedent to the use of the gas oil as fuel for a heavy oil vehicle) an amount equal to the rebate on like oils at the rate for the time being in force unless he has been authorised in writing by the Commissioners to make such payment; and accordingly, in respect of gas oil, such payment shall be effective for the purposes of sub-section (2) of section 200 of the Customs and Excise Act, 1952, only in the case of persons so authorised.

2.—(1) A person authorised in writing by the Commissioners for the purposes of the foregoing Regulation shall comply with such conditions as the Commissioners may from time to time impose.

(2) Any such authority may at any time be revoked or varied by the Commissioners.

3. The Interpretation Act, 1889(c) 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 Oils (Road Fuel) Regulations, 1961 and shall come into operation on the 1st day of July, 1961.

Dated this 22nd day of June, 1961.

G. Imms,
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) 8 & 9 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.)

The effect of these Regulations is to restrict to persons authorised by the Commissioners the right to use rebated gas oil as road fuel on repayment of the rebate.