PETROL SUBSTITUTES

The Petrol Substitutes Regulations, 1950

1950 No. 1285

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

The Commissioners of Customs and Excise in pursuance of section 3 of the Finance Act, 1950(a), hereby make the following Regulations :—

1. Every person producing or dealing in petrol substitutes who sends out from his premises any petrol substitute which is not acquired by him duty paid—

(*a*) shall, before any petrol substitute is sent out from his premises, make entry of every building and place used by him in his business ;

(*b*) shall make to the proper Collector, in such form, in respect of such periods and at such times as the Commissioners may require, returns of all petrol substitutes sent out from his premises and of the duty due thereon, and at the same times shall pay such duty to the said Collector ;

(*c*) shall keep such accounts and records, including serially numbered invoices or delivery notes, as the Commissioners may require of all petrol substitutes, and liquids for use in their production or preparation, produced, received, stored or sent out by him ; and

(*d*) 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 purchase or sale of petrol substitutes and liquids as aforesaid.

2. The following provisions of the enactments relating to excise shall apply in the case of any such person as aforesaid :—

(*a*) section 28 of the Inland Revenue Act, 1880(b) (which relates to the rendering of assistance to Officers) as it applies in the case of a brewer ;

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

3. In these Regulations—

" Commissioners " means Commissioners of Customs and Excise ;

" proper Collector " means the Collector of Customs and Excise in whose Collection the premises from which any petrol substitute is sent out are situated ;

" Officer " means Officer of Customs and Excise ;

" petrol substitute " means any liquid intended to take the place of petrol as fuel for internal combustion piston engines, being neither a hydrocarbon oil (within the meaning of the enactments relating to customs) nor power methylated spirits.

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

(a) 14 Geo. 6. c. 15. (b) 43 & 44 Vict. c. 20.
(c) 53 & 54 Vict. c. 21.

(2) The Petrol Substitutes (Security for Duty) Regulations, 1950(a), are hereby revoked.

(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.

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 Regulations, but is intended to indicate their general purport.)

Section 3 of the Finance Act, 1950, imposed a duty on any petrol substitute which is sent out from the premises of a person producing or dealing in petrol substitutes upon which duty has not already been paid, and these regulations made by the Commissioners of Customs and Excise under subsection (4) of that section provide that every such person shall make entry of his premises, make returns and keep such accounts and records as the Commissioners may require at his premises for production to officers of Customs and Excise, 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.

PETROLEUM

The Petroleum-Spirit (Conveyance) Regulations, 1950

1950 No. 140

Made - - - -	*27th January,* 1950
Laid before Parliament	*27th January,* 1950
Coming into Operation	*1st February,* 1950

In pursuance of the powers conferred on me by section six of the Petroleum (Consolidation) Act, 1928(b), I hereby make the following Regulations:—

1. For Regulation 3 of the Petroleum-Spirit (Conveyance) Regulations, 1939(c) (which relates to the conveyance of petroleum-spirit by road in tank

(a) S.I. 1950 No. 635. (b) 18 & 19 Geo. 5. c. 32.
(c) S.R. & O. 1939 (No. 1209) II, p. 2732.