PETROL SUBSTITUTES

1953 No. 645

The Petrol Substitutes Regulations, 1953

Made - - - -	13*th April*, 1953
Laid before Parliament	1*st May*, 1953
Coming into Operation	1*st July*, 1953

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by section two hundred and nine of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. A producer or dealer who sends out from his premises any petrol substitute on which the excise duty on petrol substitutes has not been paid, shall—

(*a*) before any petrol substitute is sent out from his premises, make entry of every building and place used by him for any purpose in connection with his business as a producer or dealer;

(*b*) furnish to the Collector of Customs and Excise in whose Collection the entered premises are situated, returns in such form, at such times, containing such particulars and relating to such periods as the Commissioners may direct, of all petrol substitutes sent out from such premises and of the duty due thereon, and shall at the same time pay such duty to the said Collector;

(*c*) keep on his entered premises such accounts and records, including serially numbered invoices or delivery notes, as the Commissioners may direct, of all petrol substitutes and liquids for use in their production or preparation produced, received, stored or sent out by him, and shall produce them on demand together with all other relevant documents to any officer for inspection, and shall furnish to such officer such information as he may require relating to the purchase or sale of petrol substitutes and such liquids.

2. Subject to such conditions as the Commission may impose, a producer dealer may send out petrol substitutes from his entered premises without payment of duty—

(*a*) to the entered premises of another producer or dealer; or

(*b*) for exportation or shipment as stores.

3.—(1) In these Regulations, the expression—

"entered premises" means any building or place of which entry is made under paragraph (*a*) of Regulation 1;

"producer" and "dealer" mean respectively producer of and dealer in petrol substitutes.

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

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

4. The Petrol Substitutes Regulations, 1950(a), are hereby revoked.

5. These Regulations may be cited as the Petrol Substitutes Regulations, 1953, and shall come into operation on the first day of July, 1953.

Dated this 13th day of April, 1953.

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

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

EXPLANATORY NOTE

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

These Regulations, made under Section two hundred and nine of the Customs and Excise Act, 1952, lay down the conditions to be observed by producers of and dealers in petrol substitutes who send out from their premises petrol substitutes on which the excise duty on petrol substitutes has not been paid. They require that such traders shall make entry (i.e. furnish to the Commissioners full particulars in an approved form) of their premises and shall from time to time make returns to the appropriate Collector of Customs and Excise showing the quantities of petrol substitutes sent out and shall at the same time pay the duty. Traders are also required to keep available for inspection by an officer full records of their dealings in petrol substitutes.

In all these respects the Regulations substantially reproduce the effect of the Petrol Substitutes Regulations, 1950, made under Section 3 (4) of the Finance Act, 1950 (now repealed), which are revoked. The Regulations also provide for the exportation or shipment as stores of petrol substitutes without payment of duty, which has not hitherto been permitted.

PETROLEUM

1953 No. 1362

The Petroleum-Spirit (Conveyance) Regulations, 1953

Made - - - -	*7th September,* 1953
Laid before Parliament	*9th September,* 1953
Coming into Operation	*1st October,* 1953

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.—(1) For Regulation 2 of the principal Regulations (which contains requirements as to the keeping of the filling pipe of a tank wagon or tank trailer securely closed) there shall be substituted the following Regulation, that is to say:—

"2.—(1) In the case of a tank wagon or tank trailer the tank of which is designed to be filled through a pipe incorporated therein (which kind of

(a) S.I. 1950/1285; 1950 II, p. 321. (b) 18 & 19 Geo. 5. c. 32.