STATUTORY INSTRUMENTS

1966 No. 884

CUSTOMS AND EXCISE

PURCHASE TAX

The Surcharge on Revenue Duties Order 1966

Made - - - -	20*th July* 1966
Laid before the House of Commons	20*th July* 1966
Coming into Operation	21*st July* 1966

Whereas it appears to the Treasury that it is expedient, with a view to regulating the balance between demand and resources in the United Kingdom, that subsection (2) of section 9 of the Finance Act 1961(**a**) should have effect with respect to the duties to which this Order applies:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of that section and section 8 of the Finance Act 1964(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. The duties to which this Order applies are those specified in paragraphs (*b*), (*c*) and (*d*) of subsection (2) of the said section 8.

2. Subsection (2) of the said section 9 shall have effect with respect to the said duties as respects the period during which this Order is in force.

3. The adjustment provided for by the said subsection (2), as it has effect by virtue of this Order, shall be an addition of ten per cent.

4.—(1) This Order may be cited as the Surcharge on Revenue Duties Order 1966.

(2) The Interpretation Act 1889(**c**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 21st July 1966.

Harold Wilson,
James Callaghan,
Two of the Lords Commissioners of Her Majesty's Treasury.

20th July 1966.

(**a**) 1961 c. 36. (**b**) 1964 c. 49. (**c**) 1889 c. 63.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order imposes a surcharge at the rate of ten per cent. on amounts in respect of certain Customs and Excise duties and purchase tax which become due on or after 21st July 1966.

The surcharge operates upon:—

(*a*) The duties in respect of:—

Spirits (including power methylated spirits)
Beer
Wine and British wine
Hydrocarbon oils
Petrol substitutes

(*b*) Purchase Tax.

There is a corresponding ten per cent. increase from the same date in respect of related drawbacks and similar rebates and allowances applicable to group (*a*) above.