1968 No. 1845

CUSTOMS AND EXCISE
PURCHASE TAX

The Surcharge on Revenue Duties Order 1968

Made - - - -	*22nd November* 1968
Laid before the House of Commons	*22nd November* 1968
Coming into Operation—	
for the purposes of Article 4(3)(*a*)	*22nd November* 1968
for all other purposes	*23rd November* 1968

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 (*a*), (*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 10 per cent.

4.—(1) This Order may be cited as the Surcharge on Revenue Duties Order 1968.

(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—

(*a*) as respects the duties specified in paragraph (*c*) of the said section 8 (2), at 6 p.m. on 22nd November 1968,

(*b*) as respects other duties (including purchase tax), on 23rd November 1968.

Harold Wilson,
B. K. O'Malley,

Two of the Lords Commissioners of Her Majesty's Treasury.

22nd November 1968.

(**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. Particulars of the duties on which it operates, and the time when the surcharge takes effect are as follows:

	Surcharge on amounts which become due after
1. Customs and Excise duties in respect of— Hydrocarbon oils; Petrol substitutes; Power methylated spirits	6 p.m. on 22nd November 1968.
2. Customs and Excise duties in respect of— Tobacco; Spirits (other than power methylated spirits); Beer; Wine and British wine	Midnight on 22nd/23rd November 1968.
3. Purchase tax	Midnight on 22nd/23rd November 1968.

There is a corresponding ten per cent. increase in respect of related drawbacks and similar rebates and allowances applicable to the Customs and Excise duties set out above.