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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES

### FIRST SCHEDULE

Section 2.

#### HYDROCARBON OILS (EXCISE): ENACTMENTS APPLIED

- 1 Subsection (6) of section two of the Finance Act, 1928 (which relates to drawback).
- 2 Subsection (8) of section two of the Finance Act, 1928, section seven of the Finance Act, 1930, and subsection (1) of section four of the Finance Act, 1938 (which provide for repayment of duty paid in respect of oils used on fishing boats and lifeboats).
- 3 Subsection (2) of section three of the Finance Act, 1928 (under which the penalty for offences depends on the value of the goods, including duty).
- 4 Paragraph 5 of the First Schedule to the Finance Act, 1928 (which penalizes misstatements for the purpose of obtaining repayment of duty or rebate).
- 5 Section four of the Finance (No. 2) Act, 1931 (which prohibits the mixing with light oils of hydrocarbon oils on which rebate has been allowed).
- 6 Subsection (1) of section three of the Finance Act, 1934 (which relates to the measurement of artificially heated oils).
- 7 Section two of the Finance Act, 1935 (which disallows rebate on heavy oils used as road fuel).