



Finance Act 1951

1951 CHAPTER 43

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Customs and Excise (drawbacks and minor amendments)

10 Extension of drawbacks of hydrocarbon oil duties

- (1) The Treasury may by order direct as respects articles of any class or description specified in the order that, subject to the provisions of the order, drawback shall be allowed under Subsection (6) of section two of the Finance Act, 1928 (which as extended by the Finance Act, 1950, relates to drawback of the customs and excise duties on hydrocarbon oils), in-respect of hydrocarbon oil (or goods containing it) used as a material, solvent, preservative or finish in the manufacture or preparation of the articles, and thereupon the enactments relating to drawback of the said duties shall have effect, subject to the provisions of the order and of this section, as if any reference in the said subsection (6) to an article in which there is contained any hydrocarbon oil used as an ingredient in the manufacture or preparation thereof included a reference to an article of the class or description specified in the order.
- (2) An order made under this section as respects articles of any class or description—
 - (a) may provide for drawback to be allowed in respect of hydrocarbon oil (or goods containing it) used as a material, solvent, preservative or finish in the manufacture or preparation not directly of articles of that class or description but of articles incorporated in them; and
 - (b) may provide that the quantity of hydrocarbon oil as respects duty on which drawback is to be allowed shall be determined by reference to average quantities or otherwise;

but no drawback of excise duty shall be allowed by virtue of this section on oil used in a refinery in such circumstances that an allowance is payable in respect thereof under subsection (4) of section eight of the Finance (No. 2) Act, 1945.

Status: This is the original version (as it was originally enacted).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

- (3) The power of the Treasury to make orders under this section shall be exercisable by statutory instrument, which shall be subject to annulment by resolution of the Commons House of Parliament, and any order made by the Treasury under this section may be varied or revoked by a subsequent order made by them.
- (4) The power of the Commissioners to make regulations under section three of the Finance Act, 1928, and section two of the Finance Act, 1950, with respect to the duties on hydrocarbon oils and the drawbacks of those duties shall include power to make provision for regulating the allowance and payment of drawback by virtue of this section and for making it subject to such conditions as they think fit to impose for the protection of the revenue.