



# Finance Act 1946

## 1946 CHAPTER 64

### PART I

#### CUSTOMS AND EXCISE.

#### **5 Rebate on light oils used in refineries for producing gas.**

Where by virtue of subsection (2) of section eight of the Finance (No. 2) Act, 1945, customs duty is charged on light oils used in a refinery for producing gas the same rebate shall be allowed in respect thereof as would be allowable if those oils were not light oils.