

1966 No. 1027

CUSTOMS AND EXCISE

The Shipbuilders' Relief (Specified Structures) Order 1966

Made - - - 11th August 1966

Laid before the House
of Commons - - 18th August 1966

Coming into Operation 12th September 1966

The Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred on them by section 2(5)(b) of the Finance Act 1966(a), hereby make the following Order:

Application of section 2 of Finance Act 1966

1. Section 2 of the Finance Act 1966 shall apply to the following structures capable of floating on the sea (in addition to the ships to which it applies apart from this Order):—

- (a) any floating dock with lifting capacity of not less than 100 tons;
- (b) any drilling rig which, in the state in which it was delivered as mentioned in subsection (2) of that section, but excluding fuel and water, was of a total weight of not less than 100 tons.

Citation, interpretation and commencement

2.—(1) This Order may be cited as the Shipbuilders' Relief (Specified Structures) Order 1966.

(2) In this Order "drilling rig" means any vessel or other structure used for drilling for oil or gas under the sea bed.

(3) This Order shall come into operation on 12th September 1966.

*E. Alan Fitch,
Harry Gourlay,*
Two of the Lords Commissioners
of Her Majesty's Treasury.

11th August 1966

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order defines the floating structures for which relief may be claimed under section 2 of the Finance Act 1966 in respect of certain taxes incurred in their construction and fitting out.

(a) 1966 c. 18.

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