

1972 No. 567 (C. 9)

CUSTOMS AND EXCISE

The Excise Duties (Gas as Road Fuel) Order 1972

<i>Made</i> - - - -	11th April 1972
<i>Laid before the House of Commons</i>	17th April 1972
<i>Coming into Operation</i>	3rd July 1972

The Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by section 3 of the Finance Act 1971(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Excise Duties (Gas as Road Fuel) Order 1972.

(2) The Interpretation Act 1889(b) 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 on 3rd July 1972.

2. Section 3 of the Finance Act 1971 shall come into force on 3rd July 1972.

3. The rate of duty of excise under that section shall be such rate per liquid gallon as is equal to one half of the rate for the time being of excise duty charged on hydrocarbon oil.

V. H. Goodhew,

Tim Fortescue,

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

11th April 1972.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order brings into force, with effect from 3rd July 1972, section 3 of the Finance Act 1971 which provides for the charge of excise duty on gas for use as fuel in road vehicles. The Order also provides that the rate of duty chargeable per liquid gallon shall be one-half of the rate of excise duty for the time being chargeable on hydrocarbon oil.

(a) 1971 c. 68.

(b) 1889 c. 3.

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