

## 1979 No. 1393

## CUSTOMS AND EXCISE

**The Composite Goods Order 1968 (Revocation) Order 1979**

*Made* - - - - - 31st October 1979

*Laid before the House of Commons* 13th November 1979

*Coming into Operation* - - - 5th December 1979

The Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by Schedule 2 to the Customs and Excise Management Act 1979(a) and all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order shall be cited as the Composite Goods Order 1968 (Revocation) Order 1979 and shall come into operation on 5th December 1979.

2. The Composite Goods Order 1968(b), the Composite Goods Order 1968 (Amendment) Order 1973(c) and the Composite Goods Order 1968 (Amendment) (No. 2) Order 1973(d) are hereby revoked.

*David Waddington,*  
*Peter Morrison,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

31st October 1979.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order abolishes the ad valorem rates of hydrocarbon oil duty on imported composite goods containing hydrocarbon oil. This means that where under section 3 of the Hydrocarbon Oil Duties Act 1979 (c. 5) such goods have been classed with hydrocarbon oil they will be charged with duty in accordance with section 126 of the Customs and Excise Management Act 1979 on the quantity of oil appearing to the Commissioners of Customs and Excise to have been used in their manufacture unless, for the protection of the revenue, they are charged with duty as if they consisted wholly of hydrocarbon oil.

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(a) 1979 c. 2.      (b) S.I. 1968/1381.      (c) S.I. 1973/702.      (d) S.I. 1973/2038.

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