



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Drawback

15 Drawback of duty on exportation etc. of certain goods

- (1) A drawback equal to any amount shown to the satisfaction of the Commissioners to have been paid in respect of the goods in question by way of the excise duty on hydrocarbon oil shall be allowed on the exportation, shipment as stores or warehousing in an excise warehouse for use as stores of—
 - (a) any hydrocarbon oil; or
 - (b) any article in which there is contained any hydrocarbon oil which was used, or which formed a component of any article used, as an ingredient in the manufacture or preparation of the article.
- (2) 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 (1) above in respect of hydrocarbon oil (or goods containing it) used as a material, solvent, extractant, preservative or finish in the manufacture or preparation of the articles.
- (3) On the making of an order under subsection (2) above this Act shall have effect, subject to the provisions of the order and of this section, as if the reference in subsection (1) (b) above to an article in which there is contained any hydrocarbon oil used as an ingredient in the manufacture or preparation of the article included a reference to an article of the class or description specified in the order.
- (4) An order made under subsection (2) above 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, extractant, 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.

- (5) The power to make orders under subsection (2) above shall be exercisable by statutory instrument, and any statutory instrument by which the power is exercised shall be subject to annulment in pursuance of a resolution of the House of Commons.

16 Drawback of duty on exportation etc. of power methylated spirits

On power methylated spirits which are exported, shipped as stores or warehoused in an excise warehouse for use as stores there shall be allowed a drawback equal to the amount of excise duty shown to the satisfaction of the Commissioners to have been paid in respect of those spirits.