
S T A T U T O R Y I N S T R U M E N T S

1985 No. 1451 (C.32)

CUSTOMS AND EXCISE

**The Finance Act 1985 (Hydrocarbon Oil)
(Commencement) Order 1985**

Made - - - - - *16th September 1985*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7(2) of the Finance Act 1985^(a), hereby make the following Order:—

1. This Order may be cited as the Finance Act 1985 (Hydrocarbon Oil) (Commencement) Order 1985.
2. Schedule 4 to the Finance Act 1985 shall come into operation on 15th October 1985.

King's Beam House,
Mark Lane,
London EC3R 7HE.
16th September 1985.

P. Jefferson Smith,
Commissioner of Customs and Excise.

^(a) 1985 c. 54.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order brings into operation on 15th October 1985 Schedule 4 to the Finance Act 1985.

Paragraph 1 of Schedule 4 amends section 20 of the Hydrocarbon Oil Duties Act 1979 (c.5) by removing the requirement for contaminated or accidentally mixed oil to be deposited in an oil warehouse before credit of duty may be given.

Paragraph 2 of Schedule 4 inserts a new section 20A in the Hydrocarbon Oil Duties Act 1979, which provides for the adjustment of duty on the mixing of oil of different duty rates in cross country pipelines.

Paragraph 4 of Schedule 4 amends paragraph 11 of Schedule 3 to the Hydrocarbon Oil Duties Act 1979 so that the Commissioners may make Regulations for securing and collecting the duty on all oil.

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