## STATUTORY INSTRUMENTS

## 1996 No. 2313

## **CUSTOMS AND EXCISE**

The Hydrocarbon Oil (Payment of Rebates) Regulations 1996

Made - - - - 9th September 1996
Laid before Parliament 10th September 1996
Coming into force - - 1st October 1996

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 24 of the Hydrocarbon Oil Duties Act 1979(1), and of all other powers enabling them in that behalf, hereby make the following regulations:

<sup>(1) 1979</sup> c. 5; section 24 has been amended, the relevant amendment being the Finance Act 1996 (c. 8), section 5(5); section 27(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2), viz., "the Commissioners" means the Commissioners of Customs and Excise.