



# Finance Act 1934

## 1934 CHAPTER 32

### PART I

#### CUSTOMS AND EXCISE

### **3 Measurement of artificially heated hydrocarbon oils for purpose of customs duty, and c**

- (1) Where any hydrocarbon oils having a temperature exceeding sixty degrees Fahrenheit are measured for the purpose of ascertaining the amount of customs duty chargeable or of the rebate or drawback allowable thereon, and the Commissioners are satisfied that the oils are artificially heated, duty shall be charged or rebate or drawback shall be allowed, as the case may be, on the number of gallons which, in the opinion of the Commissioners, the oils would have measured if the temperature thereof had been sixty degrees Fahrenheit:

Provided that this subsection shall not apply to light oils.

- (2) The foregoing provision of this section shall be deemed to have had effect as from the first day of May, nineteen hundred and thirty-four.
- (3) Subsection (4) of section six of the Finance Act, 1933 (which provides for the charging of duty on hydrocarbon oils by reference to tons or some other measure of quantity instead of by reference to gallons) shall cease to have effect.