



Finance Act 1947

1947 CHAPTER 35

PART I

CUSTOMS AND EXCISE.

- 2 Discontinuance of charge of duty on removal of oils to a refinery.**
- (1) Any requirement made by the Commissioners under subsection (3) of section eight of the Finance (No. 2) Act, 1945, or deemed for the purposes of that section to be so made, that customs duty shall be charged on the removal of hydrocarbon oils to a refinery instead of on their delivery therefrom shall cease to be in force on the first day of September, nineteen hundred and forty-seven, and no such requirement as aforesaid shall be made under the said subsection (3) after that date.
 - (2) Where it is shown to the satisfaction of the Commissioners that any oils were by virtue of the said subsection (3) charged with duty on their removal to a refinery, no duty shall be charged on their delivery for home consumption from the refinery on or after the said date, other than any amount payable under proviso (a) to the said subsection (3) by reason of the conversion of the oils in the refinery into light oils, and any duty paid thereon, less any rebate allowed, shall be repaid on their removal to another refinery on or after that date.