
STATUTORY INSTRUMENTS

1992 No. 1918

CUSTOMS AND EXCISE

The Shipbuilders' Relief (Specified Structures) (Amendment) Order 1992

Made - - - - *31st July 1992*
Laid before the House of
Commons - - - - *5th August 1992*
Coming into force - - *31st December 1994*

The Treasury in exercise of the powers conferred on them by section 2(5)(b) of the Finance Act 1966⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Shipbuilders' Relief (Specified Structures) (Amendment) Order 1992 and shall come into force on 31st December 1994.
2. The Shipbuilders' Relief (Specified Structures) Order 1966⁽²⁾ shall be amended as follows—
 - (a) In article 1 paragraph (a) for the words “100 tons” there shall be substituted the words “100 tonnes”.
 - (b) In article 1 paragraph (b) for the words “100 tons” there shall be substituted the words “100 tonnes”.

31st July 1992

Tim Wood
Tim Boswell
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) 1966 c. 18.
(2) S.I.1966/1027.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the provisions which apply Shipbuilders' Relief to any floating dock with a lifting capacity of not less than 100 tons and to any drilling rig which, as delivered but excluding fuel and water, was of a total weight of not less than 100 tons. From 31st October 1994 references to the imperial weight of 100 tons will be replaced with references to the metric equivalent of 100 tonnes.

This change is made in order to comply with Council Directive [80/181/EEC](#) (OJNo. L39, 15.2.80, p.40) as amended by Council Directive [89/617/EEC](#) (OJ No. L357, 7.12.89, p.28), which requires Member States to replace references in legislation to most imperial measurements by metric counterparts.