

le of Man to Wit.

By His Excellency Sir Ronald Herbert Garvey, K.C.M.G.,
K.C.V.O., M.B.E., Lieutenant Governor of the said
Isle &C., &C., &C.

Customs (Isle of Man) (No.2) Order, 1961.

WHEREAS it appears to me to be expedient for the purpose of making duties of customs in the Isle of Man conform to the duties of customs in the United Kingdom to make the following Order:

NOW THEREFORE I, the said Lieutenant Governor, by virtue of the powers conferred on me by Section 2 of the Customs (Isle of Man) Act, 1958, and all other powers enabling me in that behalf DO hereby make the following Order:

The following subsection shall be inserted, and be deemed always to have been included, in Section 1 of the Customs (Isle of Man) Order, 1961 :-

" (4a) Subsection (2) of this section shall not apply to any oils if the Commissioners are satisfied by such evidence as they see fit to require that the following conditions are fulfilled, that is to say:

- (a) that at the time of the removal of the oils from the site referred to in that subsection, the site was in the sole occupation of a person using it wholly or mainly for the storage of hydrocarbon oils for himself as a user of such oils (companies of which one controls the other, or which are under common control, being regarded as one person for the purposes of this and the two following paragraphs, if they together occupied the site); and
- (b) that the oils in question have been or are to be applied by him to his own purposes as such a user; and
- (c) that not more than one-quarter of the heavy oils delivered to him in the twelve months preceding the relevant time has been or will be applied otherwise than as aforesaid:

Provided that where the oils in question have not been applied as aforesaid before the time when the repayment of rebate would fall to be made, rebate shall be repayable in respect of them unless the person liable for the repayment undertakes, if so required by the Commissioners, to satisfy the Commissioners of their being so applied or, in default,

to pay the amount for which he would have been liable in respect of those oils apart from this subsection, and gives such security in that behalf as the Commissioners require. "

2. This Order may be cited as the Customs (Isle of Man) (No. 2) Order, 1961.

GIVEN under my hand this 30th day of November, 1961.

R. H. GARVEY,
Lieutenant Governor.

This Order was approved by Tynwald on the 12th December 1961

EXPLANATORY NOTE

... (This Note is not part of the Order but is intended to indicate its general purport.)

The Customs (Isle of Man) Order, 1961, applied to the Isle of Man the duty, or additional duty, of 2d. a gallon imposed on heavy hydrocarbon oils, other than those used as road fuel, by the United Kingdom budget on 17th April, 1961.

The provision in the Finance Bill governing this duty was amended during its passage through Parliament to exempt from the duty any bulk supplies a user may have had in stock for his own use on 17th April, 1961.

This Order makes the same provision for the Isle of Man.

Price 1d.