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Price 50 Cents

(a) Lubricating not including castor oil	.. per imperial gallon	Sh cts
		60

MEMORANDUM OF OBJECTS AND REASONS

The amendment to item 97 of the Schedule to the principal Ordinance has the effect of removing the duty from aviation spirit and like fuels. In recent years the number of ex gratia refunds of duty approved by the Government has increased to a level where the levying of this duty is uneconomic. The amendments to items 96 and 103 have the effect of substituting specific rates for the present operative *ad valorem* rates. The change is designed to facilitate collection of revenue.

The loss of revenue which will result from these amendments is negligible.