

STATUTORY INSTRUMENTS

**2002 No. 1773**

**The Hydrocarbon Oil (Marking) Regulations 2002**

**PART II**

**REQUIREMENT TO WORK**

**Prescribed markers and colouring substance**

- 3.—(1) The following markers and colouring substance are prescribed by these Regulations—
- (a) for gas oil [<sup>F1</sup>, biodiesel] and light oil, the markers described in [<sup>F2</sup>paragraph (2)(a), (b), (d) and (e)] and the colouring substance described in paragraph (3);
  - (b) for kerosene, the markers described in [<sup>F3</sup>paragraph (2)(a), (c), (d) and (e)] [<sup>F4</sup>];
  - [<sup>F5</sup>(c) for bioblend that is a mixture of biodiesel and gas oil, the markers described in [<sup>F6</sup>paragraph (2)(a), (b), (d) and (e)] and the colouring substance described in paragraph (3);
  - (d) for bioblend that is a mixture of biodiesel and kerosene, the markers described in [<sup>F7</sup>paragraph (2)(a), (c), (d) and (e)].]
- (2) The markers are—
- [<sup>F8</sup>(a) the general marker added in the proportion of not less than 3 kilograms per 1,000,000 litres of oil;]
  - (b) quinizarin added in the proportion of not less than 1.75 kilograms per 1,000,000 litres of oil;
  - (c) coumarin added in the proportion of not less than 2 kilograms per 1,000,000 litres of oil [<sup>F9</sup>];]
  - [<sup>F10</sup>(d) the common United Kingdom fiscal marker added in the proportion of not less than 2.5 kilograms per 1,000,000 litres of [<sup>F11</sup>oil;]]
  - [<sup>F12</sup>(e) n-butyl phenyl ether added in the proportion of not less than 9.5 kilograms and not more than 14.25 kilograms per 1,000,000 litres of oil.]
- [<sup>F13</sup>(3) The colouring substance is not less than 4 kilograms of solvent red per 1,000,000 litres of oil and not less than 0.4 kilograms of solvent orange per 1,000,000 litres of oil.]
- [<sup>F14</sup>(4) For the purposes of paragraph 1(c), the proportions described in [<sup>F15</sup>regulation 3(2)(a), (b), (d)] and (3) apply as if the bioblend consisted entirely of gas oil.
- (5) For the purposes of paragraph 1(d), the proportions described in [<sup>F16</sup>regulation 3(2)(a), (c) and (d)] apply as if the bioblend consisted entirely of kerosene.]

**Textual Amendments**

- F1** Word in reg. 3(1)(a) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **4(3)**

- F2** Words in reg. 3(1)(a) substituted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(2)(a)**
- F3** Words in reg. 3(1)(b) substituted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(2)(b)**
- F4** Punctuation in reg. 3(1)(b) substituted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), **6(3)(a)(i)**
- F5** Reg. 3(1)(c)(d) inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), **6(3)(a)(ii)**
- F6** Words in reg. 3(1)(c) substituted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(2)(c)**
- F7** Words in reg. 3(1)(d) substituted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(2)(d)**
- F8** Reg. 3(2)(a) substituted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(3)(a)**
- F9** Punctuation in reg. 3(2)(c) substituted (1.4.2015) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2015 (S.I. 2015/36), regs. 1, **3(2)(b)(i)**
- F10** Reg. 3(2)(d) inserted (1.4.2015) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2015 (S.I. 2015/36), regs. 1, **3(2)(b)(ii)**
- F11** Word in reg. 3(2)(d) substituted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(3)(b)**
- F12** Reg. 3(2)(e) inserted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(3)(c)**
- F13** Reg. 3(3) substituted (18.1.2024) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2023 (S.I. 2023/1187), regs. 2(2), **6(4)**
- F14** Reg. 3(4)(5) inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), **6(3)(b)**
- F15** Words in reg. 3(4) substituted (1.4.2015) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2015 (S.I. 2015/36), regs. 1, **3(2)(d)**
- F16** Words in reg. 3(5) substituted (1.4.2015) by The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2015 (S.I. 2015/36), regs. 1, **3(2)(e)**

### Marking required for rebate

[<sup>F17</sup>4. Subject to Part III (exceptions to marking requirements), no rebate of duty shall be allowed—

- (a) on the delivery for home use of—
  - (i) gas oil under section 11(1)(b) of the Act;
  - (ii) kerosene under section 11(1)(c) or 13AA(1) of the Act; or
  - (iii) light oil under section 14(1) of the Act; or
- (b) for biodiesel under section 14A of the Act, at the biodiesel excise duty point,

unless there is added to the oil or biodiesel, in accordance with these Regulations, the markers and, except in the case of kerosene, the colouring substance, prescribed by regulation 3.]

#### Textual Amendments

- F17** Reg. 4 substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **4(4)**

[<sup>F18</sup>**4A.** Subject to Part III (exceptions to marking requirements), no rebate of duty shall be allowed on bioblend under section 14B of the Act unless there is added to the bioblend the markers and, in the case of bioblend that is a mixture of biodiesel and gas oil, the colouring substance prescribed by regulation 3.]

#### Textual Amendments

- F18** Reg. 4A inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **6(4)**

#### Marking required for delivery of oil without payment of duty

**5.** Subject to Part III (Exceptions to marking requirements), the Commissioners may not permit any gas oil or kerosene to be delivered for home use without payment of duty on that oil under section 9 of the Act <sup>M1</sup>, unless there is added to the oil, in accordance with these Regulations, the markers and, in the case of gas oil, the colouring substance, prescribed by regulation 3.

#### Marginal Citations

- M1** Section 9 was amended by the [Excise Duty \(Amendment of the Alcoholic Liquor Duties Act 1979 and the Hydrocarbon Oil Duties Act 1979\) Regulations 1992 \(S.I. 1992/3158\)](#), **regulation 3**.

**Changes to legislation:**

There are currently no known outstanding effects for the The Hydrocarbon Oil (Marking) Regulations 2002, PART II.