
STATUTORY INSTRUMENTS

2007 No. 3072

The Renewable Transport Fuel Obligations Order 2007

PART 1

INTRODUCTORY PROVISIONS

Citation and commencement

1. This Order may be cited as the Renewable Transport Fuel Obligations Order 2007 and comes into force on the day after the day on which it is made.

Interpretation

2.—(1) In this Order—

“the 1979 Act” means the Hydrocarbon Oil Duties Act 1979(1);

“the 2004 Act” means the Energy Act 2004;

“account holder” has the meaning given in article 7(8);

“buy-out fund” has the meaning given in article 22(2)(d);

“Chief Executive” means the person appointed as such pursuant to paragraph 1 of the Schedule;

“connected person” means, in relation to a transport fuel supplier, a person connected to the supplier within the meaning of section 839 of the Income and Corporation Taxes Act 1988(2);

“non-obligated supplier” means a transport fuel supplier other than one upon whom a renewable transport fuel obligation is imposed under article 4;

“obligation period” has the meaning given in article 4(3)(a);

“obligated supplier” means a transport fuel supplier upon whom a renewable transport fuel obligation is imposed under article 4;

“road vehicle” means a vehicle constructed or adapted for use on roads, but does not include any vehicle which is an excepted vehicle within the meaning given by the 1979 Act(3);

“RTF account” means an account which is established pursuant to article 7; and

“working day” means any day other than—

(a) Saturday or Sunday,

(b) Christmas Day or Good Friday, or

(1) 1979 c.5.

(2) 1988 c.1. Section 839 was amended by the Finance Act 1995 (c.4), section 74 and Schedule 17, paragraph 20, the Income Tax (Trading and Other Income) Act 2005 (c.5), section 882(1) and Schedule 1, paragraphs 1 and 341; the Finance Act 2006 (c.25), section 89 and Schedule 13, Part 2, paragraphs 7, 25 and 27; S.I. 1997/1154, regulation 15; and S.I. 2005/3229, regulations 47 and 100.

(3) Schedule 1 to the 1979 Act sets out the meaning of “excepted vehicle”; Schedule 1 to the 1979 Act was substituted by the Finance Act 1995 (c.4), section 8(2) and (3), and was amended by the Finance Act 2000 (c.17), sections 9, 156, Schedule 40, Part 1(1), and S.I. 2007/93.

- (c) a day which is a bank holiday under the Banking and Financial Dealings Act 1971(4) in any part of the United Kingdom.
- (2) For the purposes of this Order and of section 132(4) of the 2004 Act, “biomass” means the biodegradable portion of—
- (a) products, wastes and residues from agriculture, forestry and related activities, or
 - (b) industrial and municipal waste.

Definitions of fuels and fuel products

3.—(1) The following paragraphs of this article define the various descriptions of fuels and fuel products referred to in this Order.

(2) “Bioblend”, “biodiesel”, “bioethanol” and “bioethanol blend” have the same meaning as in the 1979 Act(5).

(3) “Fossil fuel” means coal, substances produced directly or indirectly from coal, lignite, natural gas, crude liquid petroleum, or petroleum products.

(4) “Heavy oil” has the same meaning as in the 1979 Act(6).

(5) “Hydrocarbon oil” has the same meaning as in the 1979 Act(7).

(6) “Natural road fuel gas” has the same meaning as in the 1979 Act(8).

(7) “Natural gas” means any gas derived from natural strata.

(8) “Petroleum products” means the following substances produced directly or indirectly from crude, that is to say, fuels, lubricants, bitumen, wax, industrial spirits and any wide-range substance (meaning a substance whose final boiling point at normal atmospheric pressure is more than 50°C higher than its initial boiling point).

(9) “Rebated” has the same meaning as in the 1979 Act(9).

(10) “Relevant hydrocarbon oil” means hydrocarbon oil which is—

- (a) fossil fuel,
- (b) chargeable to the duty of excise on hydrocarbon oil under section 6 of the 1979 Act(10), and
- (c) for use as fuel in road vehicles (whether or not it may also be used in other vehicles).

(11) “Road transport fuel” means transport fuel which is for use as fuel in road vehicles (whether or not it may also be used in other vehicles).

(12) For the purposes of this Order and of the definition of “renewable transport fuel” in section 132(1) of the 2004 Act, biodiesel and natural road fuel gas are designated as renewable transport fuel.

(4) 1971(c.80).

(5) The expression “bioblend” is defined in section 6AB(2) of the 1979 Act, as inserted by the Finance Act 2002 (c.23), section 5(1) and (4); “biodiesel” is defined in section 2AA(1) of the 1979 Act, as inserted by the Finance Act 2002, section 5(1) and (2); “bioethanol” is defined in section 2AB(1) of the 1979 Act, as inserted by the Finance Act 2004 (c.12), section 10(1); and “bioethanol blend” is defined in section 6AE of the 1979 Act, as inserted by the Finance Act 2004, section 10(3).

(6) The expression “heavy oil” is defined in section 1(4) of the 1979 Act.

(7) The expression “hydrocarbon oil” is defined in section 1(2) of the 1979 Act.

(8) The expression “natural road fuel gas” is defined in section 5(2) of the 1979 Act, as inserted by the Finance Act 2004 (c.12), section 6(1).

(9) The expression “rebated” is defined in section 27(1) of the 1979 Act, as amended by the Finance Act 2002, Schedule 3, Part 2, paragraphs 5 and 9, the Finance Act 1987 (c.16), section 1(3), and the Finance Act 2001 (c.9), section 3(3).

(10) Section 6 was amended by: the Finance Act 1982 (c.39), section 4(2); the Finance Act 1989 (c.26), section 1; the Finance Act 1990 (c.29), Schedule 19, Part 1; the Finance Act 1981 (c.35), section 4(1); the Finance Act 1997 (c.16), section 7(2), (3) and (4); the Finance Act 2000 (c.17), section 5(3); the Finance Act 2006 (c.25), section 7(1) and (2); the Finance Act 2004 (c.12), section 7(5); the Finance Act 2005 (c.7), section 4(1) and (3); and the Finance Act 2007 (c.11), section 10. There are also other amendments to section 6 which are not yet in force.

