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1981 No. 1134

## CUSTOMS AND EXCISE

**The Hydrocarbon Oil (Amendment) Regulations 1981**

<i>Made</i> - - - - -	3rd August 1981
<i>Laid before Parliament</i> - -	11th August 1981
<i>Coming into Operation</i> - -	
<i>Save for regulations 3(d) and 4</i>	1st September 1981
<i>Regulation 3(d)</i>	1st October 1981
<i>Regulation 4</i>	1st July 1982

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 21 and 24 of, Parts I and II of Schedule 3 to, and Schedule 4 to the Hydrocarbon Oil Duties Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Hydrocarbon Oil (Amendment) Regulations 1981 and shall come into operation on 1st September 1981, save for regulation 3(d) which shall come into operation on 1st October 1981 and regulation 4 which shall come into operation on 1st July 1982.

2.—(1) In these Regulations —  
 “the Act of 1979” means the Hydrocarbon Oil Duties Act 1979;  
 “the principal Regulations” means the Hydrocarbon Oil Regulations 1973(b).

(2) Any expression used in these Regulations to which a meaning is given by the principal Regulations has, except where the context otherwise requires, the same meaning in these Regulations.

3. The principal Regulations shall be amended as follows —

(a) in regulation 2 —

- (i) for “2nd Edition (1956)” in the definition of “Colour Index” there shall be substituted the words “3rd Edition (1971)”,
- (ii) the words “, pipes and vessels” in the definition of “entered premises” shall be deleted, and
- (iii) after “equipment” in the definition of “plant” there shall be inserted the word “, pipe”;

(b) in regulation 3(1) there shall be deleted the words “, pipes and vessels”;

(c) in regulation 31 there shall be substituted for “to use a” the words “to use as”;

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(a) 1979 c. 5; section 24(1) and Schedule 4 were amended by sections 6(2) and (3) respectively of the Finance Act 1981 (c. 35).

(b) S.I. 1973/1311, amended by S.I. 1976/443, 1977/1868.

(d) for regulation 32 there shall be substituted —

“32.—(1) Before any person authorized under regulation 31 uses or takes in any heavy oil as aforesaid, he shall furnish to the Collector on forms provided or approved by the Commissioners an estimate of the quantity and description of such oil which he anticipates he will use before making the return required under paragraph (3) below, and he shall at the same time pay an amount equal to the amount for the time being allowable in respect of rebate on such quantity of oil.

(2) If at any time the amount paid by any person under paragraph (1) above appears to be insufficient to cover the amount allowable in respect of rebate on the oil to be used, either because the estimate was too low or because the rate of rebate has been increased, that person shall not use or take in any more oil as aforesaid unless and until he pays to the Collector such further amount by way of repayment of rebate as may be appropriate; and if the case so requires he shall at the same time as making such further payment furnish to the Collector on forms provided or approved by the Commissioners, a supplementary estimate of the quantity of additional oil he anticipates he will use before making the return required under paragraph (3) below.

(3) Within 10 days after the end of an accounting period a person who has furnished any estimate or supplementary estimate under this regulation shall furnish to the Collector on forms provided or approved by the Commissioners, a return showing the quantities and descriptions of all heavy oils which have been used or taken in by him as aforesaid during that accounting period at each of the rates of rebate which were in force during such period, and may at the same time claim any sum he may have overpaid.

(4) For the purposes of this regulation “accounting period” means the quarterly periods commencing on 1 January, 1 April, 1 July and 1 October in each year or, in relation to any person to whom the Commissioners have granted a licence (which licence may be withdrawn at any time for reasonable cause) the year commencing 1 January in each year.”;

(e) in regulation 40 —

(i) for paragraph (c) there shall be substituted —

“(c) save as the authorised person may otherwise allow, be made no later than 3 months after the period to which they relate, and that period shall not be shorter than 2 months nor longer than 3 years;”,

(ii) in paragraph (d) there shall be substituted for “£10” the figure “£50”;

(f) in regulation 44(d) —

(i) for “Wednesday in each week” there shall be substituted the words “fifteenth day of each month”,

(ii) after “provided” there shall be inserted the words “or approved”, and

(iii) for “week ending on the preceding Saturday” there shall be substituted the words “month ending on the last day of the previous month”.

4.—(1) Subject to paragraph (2) below the principal Regulations shall be amended as follows —

(a) for regulation 18 there shall be substituted —

“18. For the purposes of regulation 17 —

(a) the marker prescribed for gas oil and light oil is 1:4 — dihydroxyanthraquinone which shall be added in the proportion of not less than 1.75 kilograms per 1,000,000 litres of oil; and the colouring substance prescribed for such oil is CI Solvent Red 24 as described in the Colour Index and shall be added in the proportion of not less than 4 kilograms per 1,000,000 litres of oil;

(b) the marker prescribed for kerosene is coumarin which shall be added in the proportion of not less than 2 kilograms per 1,000,000 litres of oil.”;

(b) regulation 19 shall be deleted;

(c) in regulation 20 —

(i) there shall be substituted for “19” the figure “18”, and

(ii) there shall be added after “approved” the words “for the purposes of this regulation”;

(d) in regulation 21 there shall be substituted for “19” the figure “18” and the word “composite” (in both places) shall be deleted;

(e) in regulation 22 the word “composite” shall be deleted;

(f) for regulation 25 there shall be substituted —

“25. Oil in which the prescribed marker is present shall be stored separately from unmarked oil.”;

(g) in regulation 26 there shall be substituted for “either of the markers” (in both places) the words “the prescribed marker”;

(h) in regulation 27 there shall be substituted for “either of the markers” the words “the prescribed marker”.

(2) Between 1 July 1982 and 31 December 1982 (both dates inclusive) the occupier of a warehouse may comply with regulations 18, 19, 20, 21, 22, 25, 26, 27 and 30 of the principal Regulations as those regulations had effect immediately before the amendments made thereto by paragraph (1) above.

5.—(1) Save where the Commissioners otherwise permit, a person applying to them to be approved for the purposes of section 19A of the Act of 1979<sup>(a)</sup> (fuel used for producing energy for refineries or certain other premises) shall do so in writing in such form and manner and giving such particulars as they may require.

(2) Approval by the Commissioners for the aforesaid purposes may be limited to the premises stated in the approval.

6. Save where the Commissioners otherwise permit, before any person approved for the purposes of section 19A of the Act of 1979 uses any oil in respect of which he intends to claim repayment of duty, he shall store the oil in places or vessels used solely for the storage of such oil.

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<sup>(a)</sup> Section 19A of the Hydrocarbon Oil Duties Act 1979 was inserted by section 5(2) of the Finance Act 1981.

7.—(1) An applicant for repayment of duty under section 17 (oil used by horticultural producers), section 18(1) (fuel for certain ships in home waters) or section 19 (fuel used in certain fishing boats and lifeboats) of the Act of 1979 in relation to oil used on or after 1 January 1982 and an applicant for repayment of duty under section 19A of that Act (fuel used for producing energy for refineries or certain other premises) in relation to oil used on or after 1 September 1981 shall —

- (a) make his application on forms provided or approved by the Commissioners;
  - (b) furnish with his application such documents and particulars relating to the oil received or used by him as the authorised person requires in order to deal with the application; and
  - (c) save as the authorised person may otherwise allow, make the application no later than 3 months after the period (which shall not be shorter than 2 months nor longer than 3 years) to which it relates.
- (2) No application for repayment of duty under sections 17, 18(1), 19 or 19A of the Act of 1979 shall lie where the amount to be paid is less than £50.

8. No drawback shall be allowed on any oil for which a claim for repayment of duty lies under section 19 of the Act of 1979.

9. Regulation 46 (provision of facilities) and regulation 50 (keeping and production of documents) of the principal Regulations shall apply to a person approved for the purposes of section 19A of the Act of 1979 as those regulations apply to the persons mentioned therein.

*C. Freedman,*  
Commissioner of Customs and Excise.

3rd August 1981.

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## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations make certain amendments to the Hydrocarbon Oil Regulations 1973 ("the principal Regulations") and also introduce certain completely new provisions.

Regulation 3 amends —

- (a) certain definitions used in the principal Regulations;
- (b) the procedure governing persons authorized to use rebated oil as fuel in a road vehicle;
- (c) the procedure governing claims for repayment of the duty paid on oil applied to certain industrial purposes; and
- (d) the times by which producers of, and dealers in petrol substitutes must furnish returns of the petrol substitutes they have sent out of their premises.

Regulation 4 amends certain of the principal Regulations concerned with the marking and colouring of hydrocarbon oil.

Regulations 5 to 9 regulate the procedures concerning claims under section 17 (oil used by horticultural producers), section 18(1) (fuel for certain ships in home waters), section 19 (fuel used in certain fishing boats and lifeboats) and section 19A (fuel used for producing energy for refineries or certain other premises) of the Hydrocarbon Oil Duties Act 1979.

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