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STATUTORY INSTRUMENTS

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**1993 No. 2267**

**CUSTOMS AND EXCISE**

**The Hydrocarbon Oil (Amendment) Regulations 1993**

*Made* - - - - *15th September 1993*  
*Laid before Parliament* *23rd September*  
*1993*  
*Coming into force* - - *15th October 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 21 and 24 of, and Schedules 3 and 4 to the Hydrocarbon Oil Duties Act 1979<sup>(1)</sup> and section 12 of the Finance Act 1993<sup>(2)</sup>, and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Hydrocarbon Oil (Amendment) Regulations 1993, and shall come into force on 15th October 1993.

**Amendment of the Hydrocarbon Oil Regulations 1973**

2. The Hydrocarbon Oil Regulations 1973<sup>(3)</sup> shall be amended as follows.
3. In regulation 2 (definitions)—
  - (a) the definition of “heated oil” shall be omitted;
  - (b) after the definition of “heavy oil vehicle” there shall be inserted—

““liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars;”;
  - (c) after the definition of “plant” there shall be inserted—

““standard litre” shall mean a litre of any liquid at a temperature of 15°C;”.

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(1) 1979 c. 5; section 24 was amended by the Finance Act 1981 (c. 35), section 6, the Finance Act 1982 (c. 39), section 4 and the Finance Act 1987 (c. 16), section 1; Schedule 3 was amended by the Finance Act 1982, section 4, the Finance Act 1985 (c. 54), section 7 and Schedule 4, the Finance Act 1986 (c. 41), section 8 and Schedule 5, the Finance Act 1989 (c. 26), section 1 and the Finance Act 1990 (c. 29), section 3; Schedule 4 was amended by the Finance Act 1981, section 6 and the Finance Act 1982, section 4; section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

(2) 1993 c. 34.

(3) S.I. 1973/1311; amended by S.I. 1976/443, 1977/1868, 1981/1134, 1985/1033, 1985/1450 and 1992/3149.

4.—(1) In regulations 12 and 27 for the word “litres”, wherever it occurs, there shall be substituted the words “standard litres”.

(2) In regulation 12(1)(c) the words following “that oil” (in the first place where those words occur) shall be omitted.

5. Regulations 13, 15, 16 and 24 shall be omitted.

6. After regulation 50 there shall be inserted—

“MEASUREMENT OF VOLUME

51.—(1) Where pursuant to section 12 of the Finance Act 1993 the volume of any liquid is to be calculated in accordance with regulations made under that section its volume shall be calculated in the following manner—

- (a) subject to any requirement made by the authorised person in accordance with regulation 14 above, its volume, density and temperature shall be measured; and
- (b) its volume in standard litres shall then be determined by means of reference to such internationally recognised conversion tables as, in the opinion of the Commissioners, are suitable for this purpose.

(2) In ascertaining for the purposes of the Hydrocarbon Oil Duties Act 1979—

- (a) the amount of any duty of excise chargeable on any liquid by virtue of that Act; or
- (b) the amount of any rebate allowable on any such liquid by virtue of that Act,

except as otherwise provided for in this regulation, the volume of that liquid shall be taken (if it would not otherwise be so taken) to be what would be its volume in standard litres.

(3) Where any hydrocarbon oil is imported or removed for home use in a quantity or in circumstances where, in the opinion of the authorised person, it is inexpedient to measure the temperature of that oil the temperature shall be assumed to be 15°C.”

New King’s Beam House,  
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15th September 1993

*Leonard Harris*  
Commissioner of Customs and Excise

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Hydrocarbon Oil Regulations 1973(S.I.1973/1311) in compliance with Article 3 of Council Directive [92/81/EEC](#) (OJ No.L316, 31.10.92, p.12). That Article requires the volume of certain hydrocarbon oils to be measured at a temperature of 15°C.

In addition these Regulations remove from the Hydrocarbon Oil Regulations 1973 regulations 13, 15, 16 and 24 which impose specific requirements as to the keeping of certain records and the making of certain returns.