

---

STATUTORY INSTRUMENTS

---

**1994 No. 694**

**CUSTOMS AND EXCISE**

**The Hydrocarbon Oil (Amendment) (No. 2) Regulations 1994**

<i>Made</i>	- - - -	<i>10th March 1994</i>
<i>Laid before Parliament</i>		<i>11th March 1994</i>
<i>Coming into force</i>		
<i>Regulations 1 and 2</i>		<i>16th March 1994</i>
<i>Remainder</i>		<i>18th March 1994</i>

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

**Citation and commencement**

1.—(1) These Regulations may be cited as the Hydrocarbon Oil (Amendment) (No. 2) Regulations 1994.

(2) Regulations 1 and 2 shall come into force on 16th March 1994.

(3) The remainder of these Regulations shall come into force on 18th March 1994.

**Revocation**

2. The Hydrocarbon Oil (Amendment) Regulations 1994<sup>(2)</sup> are hereby revoked.

**Amendment of the Hydrocarbon Oil Regulations 1973**

3. The Hydrocarbon Oil Regulations 1973<sup>(3)</sup> shall be amended as follows.

4. For regulation 18 there shall be substituted—

---

(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 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) S.I. 1994/361.

(3) S.I. 1973/1311; amended by S.I. 1976/443, 1977/1868, 1981/1134, 1985/1033, 1985/1450, 1992/3149 and 1993/2267.

“18.—(1) The following markers and colouring substance are prescribed for the purposes of regulation 17.

(2) For gas oil the marker described in either paragraph (5)(a) or paragraph (5)(b) below.

(3) For light oil the marker described in paragraph (5)(a) below.

(4) For kerosene the marker described in either paragraph (5)(b) or paragraph (5)(c) below.

(5) The markers are—

(a) 1,4-dihydroxyanthraquinone added in the proportion of not less than 1.75 kilograms per 1,000,000 litres of oil;

(b) 4-[N-ethyl-2-(1-isobutoxyethoxy)ethylamino]azobenzene added in the proportion of not less than 5 kilograms per 1,000,000 litres of oil; and

(c) coumarin added in the proportion of not less than 2 kilograms per 1,000,000 litres of oil.

(6) For gas oil and light oil the prescribed colouring substance is CI Solvent Red 24 as described in the Colour Index added in the proportion of not less than 4 kilograms per 1,000,000 litres of oil.”.

5. In regulations 20 and 21 the words “by Regulation 18” shall be omitted.

6. In regulations 28 and 29 for the words “either of the markers”, wherever they occur, there shall be substituted the words “any prescribed marker”.

New King’s Beam House 22 Upper Ground  
London SE1 9PJ  
10th March 1994

*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](#)) by adding an alternative marker to those presently prescribed for addition to gas oil and kerosene to indicate that the rebated rate of excise duty has been paid.

In addition these Regulations amend regulations 20 and 21 by removing any reference to regulation 18 as is already the case in regulation 22.

These Regulations replace the Hydrocarbon Oil (Amendment) Regulations 1994 (S.I. [1994/361](#)) which—

- (a) contained an incorrect chemical formula for that alternative marker;
- (b) required an insufficient quantity of marker to be added to each 1,000,000 litres of oil;
- (c) did not make it clear that the colouring substance was prescribed for addition to gas oil and light oil; and
- (d) made an unnecessary amendment to regulation 27 of the Hydrocarbon Oil Regulations 1973.