

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.