

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1 June 1996, supplement the provisions of section 24A of the Hydrocarbon Oil Duties Act 1979 (c. 5) (penalties for misuse of marked oil). Section 24A was added by section 7(1) of the Finance Act 1996 (c. 8).

These Regulations designate those markers which are used within the United Kingdom and elsewhere for identifying hydrocarbon oil that is not to be used as fuel for road vehicles.