
STATUTORY INSTRUMENTS

1996 No. 2537

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

Made - - - - *4th October 1996*
Laid before Parliament *8th October 1996*
Coming into force - - *1st November 1996*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 127A of the Customs and Excise Management Act 1979⁽¹⁾, sections 20AA and 21(1)(a) and (2) of, and Part I of Schedule 3 to, the Hydrocarbon Oil Duties Act 1979⁽²⁾, section 1 of the Finance (No. 2) Act 1992⁽³⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

(1) 1979 c. 2; section 127A was inserted by the Finance Act 1983 (c. 28), section 6 and amended by the Finance (No. 2) Act 1992 (c. 48), section 1(8) and Schedule 1, paragraph 7; section 1(1) defines “the Commissioners”.

(2) 1979 c. 5; section 20AA was inserted by the Finance Act 1989 (c. 26), section 2(1) and amended by the Finance Act 1994 (c. 9), section 9(9) and Schedule 4, paragraph 54; there are amendments to Schedule 3 not relevant to these Regulations; section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

(3) 1992 c. 48.

Changes to legislation:

There are currently no known outstanding effects for the The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996, Introductory Text.