STATUTORY INSTRUMENTS

1996 No. 2537

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996 and shall come into force on 1st November 1996.

Commencement Information

I1 Reg. 1 in force at 1.11.1996, see reg. 1

Interpretation

2. In these Regulations—

"approved person" means a person approved under regulation 4 of the deferment Regulations in respect of heavy oil for use by ships making marine voyages;

[^{F1}"biofuel" means biodiesel, bioethanol, bioblend or bioethanol blend;]

"contravention" includes a failure to comply;

"the deferment Regulations" means the Excise Duties (Deferred Payment) Regulations 1992(1);

"marine voyage" means a voyage in which the ship is at all times-

- (a) within the limits of a port, or
- (b) outside the United Kingdom.

[^{F2}private pleasure craft" has the same meaning as in section 14E of the Hydrocarbon Oil Duties Act 1979;]

"qualified claimant" means-

- (a) the owner of the ship on which the hydrocarbon oil [^{F3}or, as the case may be, biofuel] was, or will be, used;
- (b) the charterer to whom that ship is, or was at the time of the marine voyage, demised;
- (c) a person appointed by the person mentioned in sub-paragraph (a) or (b) above to act as sole agent for that ship;
- (d) if he is authorised to do so by the person mentioned in sub-paragraph (a) or (b) above, the master of that ship; and

(e) where the claim relates to hydrocarbon oil [^{F3}or, as the case may be, biofuel] used on that ship while undergoing trials for the purpose of testing her hull or machinery, the builder or other person conducting the trials.

Textual Amendments

- F1 Words in reg. 2 inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), 5(2)(a)
- F2 Words in reg. 2 substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, 4(2); S.I. 2020/1640, reg. 2, Sch.
- F3 Words in reg. 2 inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), 5(2)(b)

Commencement Information

I2 Reg. 2 in force at 1.11.1996, see reg. 1

Changes to legislation: There are currently no known outstanding effects for the The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996, PART I PRELIMINARY.