
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 26th July 2002, regulate the administration and collection of the excise duty charged on biodiesel by section 6AA(1) of the Hydrocarbon Oil Duties Act 1979 c. 5 (“the Oil Act”) and make provision in respect of bioblend charged to excise duty under section 6AB of the Oil Act.

Regulation 2 defines certain terms used in the Regulations, such as “biodiesel record”, “chargeable use” and “producer”.

Regulation 3 provides that certain references to hydrocarbon oil, or to the duty on hydrocarbon oil, in the Oil Act are to be construed to include references to biodiesel or bioblend, or to the duty on biodiesel or bioblend, as the case may be.

Regulation 4 requires producers to make entry of their premises in accordance with section 108 of the Customs and Excise Management Act 1979 in respect of their first chargeable use of biodiesel on those premises. This regulation also prescribes the time when such entry must be made.

Regulation 5 requires producers to issue delivery notes, containing the particulars specified in Schedule 1, in respect of certain consignments of biodiesel sent out from their premises.

Regulation 6 imposes the requirement that producers must pay biodiesel duty and furnish monthly returns to the Commissioners within a prescribed time limit.

Regulation 7 requires producers to maintain at their premises a biodiesel record in accordance with, and containing the particulars specified in, Schedule 2 of the Regulations. Schedule 2 also specifies the time within which the record must be completed and for how long it must be preserved.

Regulation 8 requires claims for repayment of duty made under section 17A of the Oil Act to be made within a prescribed time limit, prescribes the minimum and maximum period of claim and provides that such claims shall not lie where the amount to be paid is less than £50.

Regulation 9 makes consequential amendments to the Other Fuel Substitutes (Payment of Excise Duty etc.) Regulations 1995. It also adds the requirement that the fuel substitutes record that is required to be kept under the Regulations must be preserved for the same time period as is prescribed by Schedule 2 of these Regulations in respect of the biodiesel record.