

STATUTORY INSTRUMENTS

2004 No. 2064

The Excise Warehousing (Energy Products) Regulations 2004

Treatment of warehoused special energy products

5.—^{F1}(1)

(2) Special energy product that is warehoused ^{F2}... shall be treated, from the time that it is put in the excise warehouse until the relevant time, for all the purposes of the customs and excise Acts, as charged with duty under the Oil Act as set out in paragraph (3).

(3) Special energy product to which paragraph ^{F3}... (2) applies shall be treated as follows—

(a) biodiesel shall be treated as charged by section 6AA(1) of the Oil Act ^{M1} (biodiesel);

[^{F4}(aa) aqua methanol shall be treated as charged by section 6AG of the Oil Act (aqua methanol);]

(b) vegetable fat, animal fat and non-synthetic methanol shall be treated as charged by section 6A(2) of the Oil Act ^{M2} (other fuel substitutes);

(c) petroleum gas shall be treated as charged by section 8(2) of the Oil Act (road fuel gas).

(4) In this regulation, “the relevant time” is the earlier of—

(a) the time that the special energy product is charged with duty under the Oil Act;

(b) the time that the special energy product is removed from an excise warehouse for home use;

^{F5}(c)

(d) the time that the special energy product reaches its ultimate destination outside the United Kingdom.

Textual Amendments

F1 Reg. 5(1) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **6(4)(a)**; [S.I. 2020/1640](#), reg. 2, Sch.

F2 Words in reg. 5(2) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **6(4)(b)**; [S.I. 2020/1640](#), reg. 2, Sch.

F3 Words in reg. 5(3) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **6(4)(c)**; [S.I. 2020/1640](#), reg. 2, Sch.

F4 Reg. 5(3)(aa) inserted (14.11.2016) by [The Biofuels and Hydrocarbon Oil Duties \(Miscellaneous Amendment\) Regulations 2016 \(S.I. 2016/976\)](#), regs. 1, **10(3)**

F5 Reg. 5(4)(c) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **6(4)(d)**; [S.I. 2020/1640](#), reg. 2, Sch.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **100(2)(e)**

Changes to legislation: There are currently no known outstanding effects for the The Excise Warehousing (Energy Products) Regulations 2004, Section 5. (See end of Document for details)

Marginal Citations

- M1** Section 6AA was inserted by section 5(4) of the [Finance Act 2002 \(c. 23\)](#) and amended by section 4(2) of the [Finance Act 2003 \(c. 14\)](#) and sections 5(2) and 11 of the [Finance Act 2004 \(c. 12\)](#).
- M2** Section 6A was inserted by section 11(1) of the [Finance Act 1993 \(c. 34\)](#) and amended by section 11 of the [Finance Act 2000 \(c. 17\)](#), [section 7\(1\)](#) of, and paragraph 2 of Schedule 2 to, the [Finance Act 2002 \(c. 23\)](#) and sections 10(4) and 12 of the [Finance Act 2004 \(c. 12\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Excise Warehousing (Energy Products) Regulations 2004, Section 5.