

STATUTORY INSTRUMENTS

2004 No. 2065

CUSTOMS AND EXCISE

The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004

<i>Made</i>	- - - -	<i>6th August 2004</i>
<i>Laid before Parliament</i>		<i>10th August 2004</i>
<i>Coming into force</i>	- -	<i>1st September 2004</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 93(1)(a), (b), (c), (2)(a) and (c) and (3), 100G(1), 100H(1)(b) and (2), 118A(1) and (2), and 127A(1), (2) and (4) of the Customs and Excise Management Act 1979 ^{M1}, sections 6AC(1)(a) and (b), (2) and (4), 6AF(1)(a) and (b), (2) and (4), 20AA(1)(a) and (2)(a) to (d), (g) (h) and (i), 21(1) (a) and (2) and 24(1) of, and paragraphs 3 and 11 of Schedule 3 and paragraphs 3, 17 and 21 of Schedule 4 to, the Hydrocarbon Oil Duties Act 1979 ^{M2} and section 1(1), (3), (4)(a) and (6) of the Finance (No. 2) Act 1992 ^{M3}, hereby make the following Regulations:

Marginal Citations

- M1** 1979 c. 2; section 1(1) defines “the Commissioners” as meaning “the Commissioners of Customs and Excise”. Relevant amendments were made to section 93 by paragraph 2 of Schedule 8 to the Finance Act 1981 (c. 35), **paragraph 7** of Schedule 3 to the Finance Act 1986 (c. 41), **paragraph 2** of Schedule 2 to the Finance (No. 2) Act 1992 (c. 48) and paragraph 3 of Schedule 4 to the Finance Act 1994 (c. 9). Sections 100G and 100H were inserted by Schedule 4 to the Finance Act 1991 (c. 31); there are amendments not relevant to this instrument. Section 118A was inserted by Schedule 5 to the Finance Act 1991 (c. 31); there are amendments not relevant to this instrument. Section 127A was inserted by section 6 of the Finance Act 1983 (c. 28) and amended by paragraph 7 of Schedule 1 to the Finance (No 2) Act 1992 (c. 48).
- M2** 1979 c. 5; section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2). Section 1(2) defines “hydrocarbon oil”. By virtue of section 6A(4) (inserted by section 11(1) of the Finance Act 1993 (c. 34)), the references to “hydrocarbon oil” in the following provisions (such as sections 21 and 24 and Schedules 3 and 4) shall be construed as including references to any substance on which duty is charged under section 6A and references to duty on hydrocarbon oil shall be construed, where a substance is to be treated as such oil, as including references to duty under section 6A. Section 6AC was added by section 5(4) of the Finance Act 2002 (c. 23); section 2AA(1) (inserted by section 5(2) of the Finance Act 2002) defines “biodiesel”. Section 6AF was added by section 10(3) of the Finance Act 2004 (c. 12); section 2AB(1) (inserted by section 10 (1) of the Finance Act 2004) defines “bioethanol”.

Changes to legislation: There are currently no known outstanding effects for the The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004, Introductory Text. (See end of Document for details)

Section 20AA was inserted by section 2(1) of the [Finance Act 1989 \(c. 26\)](#) and amended by Part 1(4) of Schedule 23 to the [Finance Act 1993 \(c. 34\)](#), **paragraph 54** of Schedule 4 to the [Finance Act 1994 \(c. 9\)](#) and section 10(3) of the [Finance Act 2002 \(c. 23\)](#). Relevant amendments were made to section 21 by Part 1(4) of Schedule 23 to the [Finance Act 1993 \(c. 34\)](#) and paragraph 55 of Schedule 4 to the [Finance \(No. 2\) Act 1992 \(c. 48\)](#). Amendments not relevant to these Regulations have been made to section 24(1). Paragraph 11 of Schedule 3 was amended by paragraph 4 of Schedule 4 to the [Finance Act 1985 \(c. 54\)](#). Paragraph 3 of Schedule 4 was substituted by section 6(3) of the [Finance Act 1981 \(c. 35\)](#) and relevant amendment was made by paragraph 4(2) of Schedule 2 to the [Finance Act 2002 \(c. 23\)](#).

M3 1992 c. 48.

Changes to legislation:

There are currently no known outstanding effects for the The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004, Introductory Text.