
STATUTORY INSTRUMENTS

2004 No. 2065

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

PART 6

Excise duty points, returns and payment

Excise duty points

17.—(1) Save—

- (a) in the case specified in paragraph (2), or
- (b) where duty suspension arrangements apply to the biofuel,

the excise duty point for biofuel is the time when it is charged with biofuels duty.

(2) The excise duty point for biofuel that is sent out from entered premises having been charged with biofuels duty when on those premises is the time that the biofuel is sent out.

(3) Where biofuel is removed from entered premises in accordance with regulation 12, but it is not deposited in an adjacent excise warehouse within a reasonable time, the excise duty point for the biofuel is the time that it was sent out from the entered premises.

(4) In this regulation, “duty suspension arrangements” means any provision made by or under the customs and excise Acts (including provision made by these Regulations) for enabling goods to be held or moved without payment of duty or any provision made by or under those Acts in connection with any provision enabling goods to be so held or moved.

Person liable

18. The person liable to pay the biofuels duty at an excise duty point fixed by regulation 17 is—

- (a) in the case of biofuel that is charged to biofuels duty on production premises, the producer;
- (b) in any other case, the person who caused the biofuel to be charged with biofuels duty.

Returns, time and method of payment

19.—(1) Subject to paragraphs (4) and (6), a producer must, in relation to each of his entered premises, no later than the fifteenth day of each month—

- (a) furnish a return of the quantities of biodiesel, bioethanol and fuel substitute, and
- (b) pay the biofuels duty,

in respect of which there was an excise duty point in the preceding month.

(2) The return must be made on forms provided by the Commissioners for the purpose.

(3) The return must be furnished, and the payment made, to the Commissioners at such address as is specified in directions made by the Commissioners under section 116(1) of the Customs and Excise Management Act 1979.

(4) Where the fifteenth day of the month would fall on a day that is not a business day, the requirements of paragraph (1) must be complied with no later than the last business day before that fifteenth day.

(5) In paragraph (4), “business day” means a day that is a business day within the meaning of section 92 of the Bills of Exchange Act 1882⁽¹⁾.

(6) If the producer is an approved person who is granted deferment of the biofuels duty in accordance with regulation 5 of the Deferment Regulations, then—

- (a) no information need be furnished to the Commissioners in accordance with paragraph (1) above in relation to biofuel that is subject to that deferment, and
- (b) the time when the biofuels duty is to be paid shall be the payment day specified by the Deferment Regulations.

(7) In any other case for which an excise duty point is fixed by these Regulations, the biofuels duty must be paid on or before the excise duty point.

⁽¹⁾ 1882 c. 61; section 92 was amended by sections 3 and 4 of the Banking and Financial Dealings Act 1971 (c. 80).