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

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.

Status:

Point in time view as at 01/09/2004.

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, Section 18.