

STATUTORY INSTRUMENTS

2005 No. 3472

EXCISE

The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005

<i>Made</i>	- - - -	<i>15th December 2005</i>
<i>Laid before Parliament</i>		<i>19th December 2005</i>
<i>Coming into force</i>	- -	<i>10th January 2006</i>

The Commissioners for Her Majesty's Revenue and Customs make the following regulations in exercise of the powers conferred by sections 100G and 100H of the Customs and Excise Management Act 1979^{M1} and sections 20AA(1), (2) and (3), and 24(1) of the Hydrocarbon Oil Duties Act 1979^{M2}:

Marginal Citations

- M1** 1979 c. 2; sections 100G and 100H were inserted by the Finance Act 1991(c. 31), Schedule 4; section 100H was amended by the Finance (No. 2) Act 1992(c. 48), Schedule 1, paragraph 6 and Schedule 2, paragraph 4, and the Finance Act 2002(c. 23), Schedule 3, paragraph 2; section 1(1) (amended by the Commissioners for Revenue and Customs Act 2005(c. 11), Schedule 4, paragraph 22) defines “the Commissioners” (as meaning the Commissioners for Revenue and Customs), “registered excise dealer and shipper” and “revenue trader”. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- M2** 1979 c. 5; section 20AA was inserted by the Finance Act 1989(c. 26), section 2(1), and amended by the Finance Act 1993(c. 34), Schedule 23, Part 1(4) and the Finance Act 2000(c. 17), section 10(3); section 24(1) was amended by the Finance Act 1981(c. 35), section 6(2), the Finance Act 1982(c. 39), section 4(3), the Finance Act 1987(c. 16), section 1(2), the Finance Act 1996(c. 8), section 5(5), section 7(2), and Schedule 41, Part 1, the Finance Act 1997(c. 16), section 7(7), and the Finance Act 2001(c. 9), section 3(2); section 1(2) defines “hydrocarbon oil”; section 27(1) defines “rebate” and “the Management Act”; section 27(2) provides for the Hydrocarbon Oil Duties Act 1979 to be construed as one with the Customs and Excise Management Act 1979(c. 2) and section 27(3) applies the definition of “the Commissioners” in that Act (“the Commissioners” means the Commissioners for Revenue and Customs); section 27(3) was amended by the Finance Act 1985(c. 54), Schedule 4, paragraph 3, the Finance Act 1997(c. 16), Schedule 6, paragraph 6(7), and the Finance Act 2002(c. 23), Schedule 3, paragraph 4. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2)

Changes to legislation: *There are currently no known outstanding effects for the The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005, Introductory Text. (See end of Document for details)*

of the Commissioners for Revenue and Customs Act 2005(c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

Changes to legislation:

There are currently no known outstanding effects for the The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005, Introductory Text.