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STATUTORY INSTRUMENTS

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**2005 No. 3472**

**The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005**

**PART 1**

**PRELIMINARY, APPROVAL AND REGISTRATION**

**Interpretation**

2.—(1) In these Regulations—

“appropriate rebate” means

- (a) [<sup>F1</sup>the rebate that would have been allowed at the time the hydrocarbon oil [<sup>F2</sup> or, as the case may be, bioblend] was delivered for home use had it been marked as it is now marked including, where the case so requires, a rebate at such rate as appears to the Commissioners to be appropriate under section 11(5) of the Oil Act <sup>M1</sup> (rebate on heavy oil)]
- (b) [<sup>F3</sup>the rebate that would have been allowed in relation to biodiesel at the biodiesel excise duty point had it been marked as it is now marked;]

[<sup>F4</sup>“biodiesel excise duty point” means the excise duty point which applies for biodiesel by virtue of regulation 17 (excise duty points) of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004;]

[<sup>F5</sup>“duty” means the excise duty charged on—

- (a) hydrocarbon oil by section 6(1) of the Oil Act (excise duty on hydrocarbon oil); <sup>F6</sup>...
- (b) bioblend by section 6AB(1) of that Act (excise duty on blends of biodiesel and heavy oils); [<sup>F7</sup>and]
- (c) [<sup>F8</sup>biodiesel by section 6AA(1) of that Act (excise duty on biodiesel);]

“mark” means to add to hydrocarbon oil [<sup>F9</sup>or, as the case may be, [<sup>F10</sup>biodiesel or] bioblend] any marker prescribed by regulations made under section 24 of the Oil Act (control of use of duty-free and rebated oil);

“the owner” means the owner of hydrocarbon oil [<sup>F9</sup>or, as the case may be, [<sup>F11</sup>biodiesel or] bioblend] that has been marked by a registered remote marker;

“the Oil Act” means the Hydrocarbon Oil Duties Act 1979;

“registered remote marker” has the meaning given in regulation 3 below.

(2) References in these Regulations to “set-off” are references to the arrangements for set-off made by regulation 6 of the Excise Duties (Deferred Payment) Regulations 1992 <sup>M2</sup> (set-offs).]

### Textual Amendments

- F1** Words in reg. 2(1) renumbered (1.4.2022) by The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(a)(i)**
- F2** Words in reg. 2(1) inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), **10(2)(a)**
- F3** Words in reg. 2(1) inserted (1.4.2022) by The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(a)(ii)**
- F4** Words in reg. 2(1) inserted (1.4.2022) by The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(b)**
- F5** Words in reg. 2(1) substituted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), **10(2)(b)**
- F6** Word in reg. 2(1) omitted (1.4.2022) by virtue of The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(c)(i)**
- F7** Word in reg. 2(1) inserted (1.4.2022) by The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(c)(ii)**
- F8** Words in reg. 2(1) inserted (1.4.2022) by The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(c)(iii)**
- F9** Words in reg. 2(1) inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), regs. 1(2), **10(2)(c)**
- F10** Words in reg. 2(1) inserted (1.4.2022) by The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(d)**
- F11** Words in reg. 2(1) inserted (1.4.2022) by The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238), regs. 1, **6(2)(e)**

### Marginal Citations

- M1** Section 11(5) was inserted by the Finance Act 2000(c. 17), section 10.
- M2** S.I. 1992/3152, amended by S.I. 1996/2537, 2004/2065.

**Changes to legislation:**

There are currently no known outstanding effects for the The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005, Section 2.