
STATUTORY INSTRUMENTS

2007 No. 2191

EXCISE

The Hydrocarbon Oil Duties (Reliefs for Electricity Generation) (Amendment) Regulations 2007

Made - - - - *26th July 2007*
Laid before Parliament *26th July 2007*
Coming into force - - *1st September 2007*

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make the following Regulations in exercise of the powers conferred by sections 20AA(1), 20AA(2) and 20AA(3) of the Hydrocarbon Oil Duties Act 1979⁽²⁾:

(1) Section 27(3) of the Hydrocarbon Oil Duties Act 1979 (c. 5) adopts the meaning given for "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2), namely, the Commissioners for Her Majesty's Revenue and Customs. Section 1(1) was so amended by the Commissioners for Revenue and Customs Act 2005 (c. 11) section 50(6) and Schedule 4 paragraph 22(b).

(2) 1979 c. 5; section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26) and amended by Schedule 23 Part 1(4) to the Finance Act 1993 (c. 34), Schedule 4 paragraph 54 to the Finance Act 1994 (c. 9) and section 10(3) of the Finance Act 2000 (c. 17).