
STATUTORY INSTRUMENTS

2007 No. 3072

The Renewable Transport Fuel Obligations Order 2007

PART 2

RENEWABLE TRANSPORT FUEL OBLIGATIONS

The renewable transport fuel obligation

4.—(1) A renewable transport fuel obligation is imposed on every transport fuel supplier who in a specified period—

- (a) owns relevant hydrocarbon oil at the time when the requirement to pay the duty of excise with which the oil is chargeable takes effect, and
- (b) supplies that oil at or for delivery to places in the United Kingdom.

(2) But this obligation does not apply to a transport fuel supplier who, in a specified period, supplies less than 450,000 litres in total of the oil (a “non-obligated supplier”).

(3) For the purposes of section 124(2) of the 2004 Act and this Order—

- (a) a “specified period” means a period beginning on 15th April in a year and ending on 14th April in the following year, and this period is referred to in this Order as an “obligation period”;
- (b) the “specified date” means 5th October (or the next working day after 5th October, if 5th October is not a working day) following the end of the obligation period in question; and
- (c) the evidence which is required is one or more RTF certificates issued by the Administrator in accordance with this Order.

(4) For the purposes of section 124(2) of the 2004 Act and this Order, “the specified amount” of renewable transport fuel is determined as follows—

- (a) calculate the volume of relevant hydrocarbon oil which the supplier has supplied at or for delivery to places in the United Kingdom during the obligation period in question;
- (b) in any case where the supplier has supplied less than 10 million litres in total of relevant hydrocarbon oil, deduct the first 450,000 litres of such oil; and
- (c) in relation to the volume of such oil calculated in accordance with sub-paragraphs (a) and (b)—
 - (i) for the obligation period beginning on 15th April 2008, the specified amount is an amount equal to 2.5641% of that volume;
 - (ii) for the obligation period beginning on 15th April 2009, the specified amount is an amount equal to 3.8961% of that volume; and
 - (iii) for each subsequent obligation period, the specified amount is an amount equal to 5.2632% of that volume.