

Regulation 8(3) has been made in consequence of defects in S.I.2007/1640 and 2007/3307 and this instrument is being issued free of charge to all known recipients of those Statutory Instruments.

S T A T U T O R Y I N S T R U M E N T S

2008 No. 753

EXCISE

**The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes
(Determination of Composition of a Substance and
Miscellaneous Amendments) Regulations 2008**

<i>Made</i>	- - - -	<i>19th March 2008</i>
<i>Laid before Parliament</i>		<i>19th March 2008</i>
<i>Coming into force</i>		
<i>Regulations 3 and 8(3)</i>		<i>9th April 2008</i>
<i>Remainder</i>		<i>1st April 2008</i>

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The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 100G(1), 100H(1)(b) and (2) of the Customs and Excise Management Act 1979(a), sections 6AC(1),(2) and (4), 6AF(1), (2) and (4), 20A(5) and (6), 20AA(1)(a), (2) and (3), 20AB (1) to (3), 5(a) and (12), 20AC, 21(1)(a) and (2), 23B and 24(1) of, and Schedules 3 and 4 to, the Hydrocarbon Oil Duties Act 1979(b), section 1 of the Finance (No.2) Act 1992(c), section 12 of the Finance Act 1993 (d) and regulation 3 of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004(e); and, additionally, being a department designated(f) for the purposes of section 2(2) of the European Communities Act 1972(g) in relation to excise matters of the European Communities, in exercise of the powers conferred by that section :

PART 1

CITATION AND COMMENCEMENT

Citation and Commencement

1.—(1) These Regulations may be cited as the Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008.

(2) Regulations 3 and 8(3) come into force on 9th April 2008 and all other regulations come into force on 1st April 2008.

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- (a) 1979 c. 2; sections 100G and 100H were inserted by the Finance Act 1991 (c. 31), Schedule 4; section 118A was inserted by the Finance Act 1991, Schedule 5; section 127A was inserted by the Finance Act 1983 (c. 28), section 6; section 127A was amended by Schedule 1, paragraph 7 to the Finance (No.2) Act 1992 and S.I. 1992/2979(c.93); section 1(1) of the Customs and Excise Management Act 1979 (c. 2) (substituted 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”.
- (b) 1979 c.5; section 27(3) adopts the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979. Section 6AC was inserted by the Finance Act 2002 (c. 23), section 5. Section 6AF was inserted by the Finance Act 2004(c.12), section 10(3). Section 20A was inserted by the Finance Act 1985 (c.54), Schedule 4, paragraph 2 and S.I. 1985/1451(C.32). 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), the Finance Act 1994(c. 9), Schedule 4, Part 3, paragraph 54 and the Finance Act 2000 (c.17), section 10(3). Section 20AB was inserted by the Finance Act 2001 (c. 9), section 3. Recent amendments to section 20A, 20AA and 24(1) were made by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 1968 (c.2), section 1. The resolution has temporary statutory effect as provided for by that section. Section 20AC was inserted by the same resolution. In so far as the amendments made by the resolution confer a power to make regulations, they come into force on 19th March 2008. For all other purposes they come into force on 1st April 2008. 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.
- (c) 1992 c. 48.
- (d) 1993 c. 34.
- (e) S.I. 2004/2063, to which relevant amendments are made by regulation 8(2) of this instrument.
- (f) S.I. 1980/865.
- (g) 1972 c .68.

PART 2
DETERMINATION OF COMPOSITION OF A SUBSTANCE

Determination of composition of a substance

2.—(1) The following purposes are prescribed for the purpose of section 20AC of the Oil Act (determination by Commissioners of composition of a substance)-

- (a) determining the amount of any drawback allowable by or under section 15 of the Oil Act (drawback of duty on exportation etc. of certain goods);
- (b) determining the amount of any repayment payable in accordance with section 17 of the Oil Act (heavy oil used by horticultural producers);
- (c) determining the amount of any repayment payable in accordance with section 19 of the Oil Act (fuel used in fishing boats etc.);
- (d) determining the amount of any charge or allowance under section 20A of the Oil Act (mixing: adjustment of duty);
- (e) determining the amount of any relief allowable by regulations made under section 20AA of the Oil Act (power to allow reliefs);
- (f) determining the amount of any sum payable in accordance with regulations made under section 24 of the Oil Act (control of use of duty-free and rebated oil);
- (g) determining the amount of any drawback of excise duty charged under the Oil Act to which an entitlement is conferred by regulations made under section 2 of the Finance (No.2) Act 1992(a) (power to provide for drawback of excise duty).

(2) In this regulation, “the Oil Act” means the Hydrocarbon Oil Duties Act 1979.

PART 3
AMENDMENTS TO OTHER REGULATIONS

The Hydrocarbon Oil Regulations 1973

3.—(1) Amend the Hydrocarbon Oil Regulations 1973(b) as follows.

(2) In regulation 3 (entry of premises, security and warehouse)—

- (a) in paragraph (1) after “oil” (in the first sentence) insert “, bioblend or bioethanol blend”;
- (b) in paragraph (2) after “oil” insert “, bioblend or bioethanol blend”;
- (c) in paragraph (3)—
 - (i) after “in respect of” insert “bioblend, bioethanol blend or”;
 - (ii) after “by him of” insert “bioblend, bioethanol blend or”; and
 - (iii) after “before such” insert “bioblend, bioethanol blend or”.

(3) In regulations 6 (entry of imported oil), 7 (setting oil aside for use in a refinery), 8 (security for duty at a refinery), 11 (certificates of receipt), 14 (method of measurement), 46 (means of measurement), 47 (authorised person’s right of access), 48 (production of records), 50 (where records to be kept) and paragraph (3) of regulation 51 (measurement of volume) after “oil” (in all places) insert “, bioblend or bioethanol blend”.

(4) In regulation 12 (delivery notes)—

- (a) after “oil” (in all places other than paragraphs (1)(f) and (2)(b)) insert “, bioblend or bioethanol blend”;

(a) 1992 c.48.

(b) S.I. 1973/1311; relevant amending instruments are S.I. 1981/1134, 1993/2267, 1996/2537, 2002/1471 and 2002/1773.

- (b) after “the oil” in paragraphs 1(f) and 2(b) insert “or bioblend”.

The Hydrocarbon Oil (Mixing of Oils) Regulations 1985

- 4.—(1) Amend the Hydrocarbon Oil (Mixing of Oils) Regulations 1985(a) as follows.
- (2) In paragraph (1) of regulation 2 (interpretation) for the definition of “mixing” substitute—
““mixing” means the mixing of a relevant substance with another kind of relevant substance in accordance with section 20A of the Act and “mix” and its cognate expressions shall be construed accordingly;”;
- (3) For regulation 3 (application) substitute—
“3. These Regulations apply to relevant substances that have been charged with excise duty under the Act.”.
- (4) In paragraph (2) of regulation 4 (approval) for “descriptions of oil” substitute “mixtures”.
- (5) In regulation 6 (charge to duty and allowance)—
(a) in paragraph (1) for “New oil” substitute “A mixture”;
(b) in paragraph (2) for “new oil” substitute “a mixture”.
- (6) In paragraph (1) of regulation 7 (furnishing of returns), for “new oil mixed” substitute “mixtures produced”.
- (7) In regulation 9 (allowances) for “oil” substitute “relevant substances”.

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

- 5.—(1) Amend the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996(b) as follows.
- (2) In regulation 2 (interpretation)—
(a) after the definition of “approved person” insert ““biofuel” means biodiesel, bioethanol, bioblend or bioethanol blend;”
(b) in the definition of “qualified claimant”, after “hydrocarbon oil” in paragraphs (a) and (e) insert “or, as the case may be, biofuel”.
- (3) In regulation 3 (reliefs)—
(a) in paragraph (1)—
(i) after “hydrocarbon oil” in sub-paragraph (a) insert “or, as the case may be, biofuel”,
(ii) after “heavy oil” in sub-paragraphs (b) and (c) insert “or, as the case may be, bioblend”;
(b) in paragraphs (5) and (6) after “heavy oil” insert “or, as the case may be, bioblend”.
- (4) In regulation 6 (repayment)—
(a) in paragraph (2)—
(i) after “heavy oil” insert “or, as the case may be, bioblend”,
(ii) after “that oil” insert “or bioblend”;
(b) in paragraph (4), after “hydrocarbon oil” insert “or, as the case may be, biofuel”.
- (5) In sub-paragraph (2)(b) of regulation 10 (excise duty point) after “heavy oil” insert “or, as the case may be, bioblend”.
- (6) In regulation 11 (general conditions)—
(a) in sub-paragraph (3)(b) after “hydrocarbon oil” insert “or, as the case may be, biofuel”;
(b) in paragraph (4)—

(a) S.I. 1985/1450.
(b) S.I.1996/2537.

- (i) in sub-paragraph (a)—
 - (aa) after “hydrocarbon oil” insert “or, as the case may be, biofuel”,
 - (bb) after “that oil” insert “or biofuel”;
- (ii) in sub-paragraphs (b) and (c), after “hydrocarbon oil” insert “or, as the case may be, biofuel”;
- (c) in paragraph (5) after “hydrocarbon oil” (in all places) insert “or, as the case may be, biofuel”.

The Hydrocarbon Oil (Marking) Regulations 2002

- 6.—**(1) Amend the Hydrocarbon Oil (Marking) Regulations 2002(a) as follows.
- (2) In regulation 2 (interpretation)—
- (a) in paragraph (1), at the end of the definition of “duty”, insert “or, as the case may be, on bioblend under section 6AB of the Act”; and
 - (b) in paragraph (2), for “means oil” substitute “or bioblend means oil or bioblend”.
- (3) In regulation 3 (prescribed markers and colouring substance)—
- (a) in paragraph (1)—
 - (i) replace the full stop at the end of sub-paragraph (b) with a semi-colon; and
 - (ii) after sub-paragraph (b) insert—
 - “(c) for bioblend that is a mixture of biodiesel and gas oil, the markers described in paragraph (2)(a) and (b) and the colouring substance described in paragraph (3);
 - (d) for bioblend that is a mixture of biodiesel and kerosene, the markers described in paragraph (2)(a) and (c).”.
 - (b) after paragraph (3) insert—
 - “(4) For the purposes of paragraph 1(c), the proportions described in regulation 3(2)(a), (b) and (3) apply as if the bioblend consisted entirely of gas oil.
 - (5) For the purposes of paragraph 1(d), the proportions described in regulation 3(2)(a) and (c) apply as if the bioblend consisted entirely of kerosene.”.
- (4) After regulation 4 insert—
- “**4A.** Subject to Part III (exceptions to marking requirements), no rebate of duty shall be allowed on bioblend under section 14B(b) of the Act unless there is added to the bioblend the markers and, in the case of bioblend that is a mixture of biodiesel and gas oil, the colouring substance prescribed by regulation 3.”.
- (5) In regulation 6 (Commissioners’ power to waive marking), for “regulation 4” substitute “regulations 4 and 4A”.
- (6) In regulations 7 (application), 9 (use of composite solution), 11 (storage of marked oil), 14 (prohibitions relating to prescribed markers) and 16 (prohibition on importation of certain oil) after “oil” (in all places) insert “or bioblend”.
- (7) In regulation 8 (time of marking) after “oil” (in both places) insert “and bioblend”.
- (8) In regulation 12, after sub-paragraph (a) insert—
- “(aa) where it contains, or is an outlet for, any bioblend marked under regulation 4A (marking required for rebate on bioblend), such bioblend is not to be used as road fuel;”.
- (9) In paragraph (1) of regulation 13 (particulars to be recorded on delivery notes)—

(a) S.I.2002/1773; amended by S.I. 2007/1416.

(b) Section 14B was inserted, with effect from 1st April 2008, by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 1968, section 1(2).

- (a) at the end of sub-paragraph (a) omit “or”;
 - (b) after sub-paragraph (b) insert—
 - “or
 - (c) bioblend marked under regulation 4A; ”;
 - (c) in the full-out words, after “oil” insert “or, as the case may be, bioblend”.
- (10) In regulation 15 (prohibition relating to other markers)—
- (a) in paragraph (1) for “or kerosene” (in both places) substitute “, kerosene or bioblend”;
 - (b) in paragraph (2) after “oil” insert “or, as the case may be, bioblend”.

The Hydrocarbon Oil (Registered Dealers in Controlled Oil) Regulations 2002

7.—(1) Amend the Hydrocarbon Oil (Registered Dealers in Controlled Oil) Regulations 2002(a) as follows.

- (2) In regulation 3 (unregulated controlled oil), for paragraph (1) substitute—
 - “(1) Section 23A(b)(1) and (4) of the Oil Act (regulation of traders in controlled oil) does not apply to controlled oil that is—
 - (a) contained in a small pre-packaged container; or
 - (b) biodiesel.”.

The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004

8.—(1) Amend the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004(c) as follows.

- (2) In regulation 3 (construction of references to hydrocarbon oil etc in the Oil Act)—
 - (a) after paragraph (1) insert—
 - “(1A) The references to hydrocarbon oil in the following provisions of the Oil Act are to be construed as including references to biodiesel—
 - (a) section 24A(d)(2),(3), (5) and (8) (penalties for misuse of marked oil);
 - (b) paragraphs 5, 8 to 10, and 12 to 16 of Schedule 4 (subjects for regulations).”
 - (b) replace the full stop at the end of paragraph 2(d) with a semi-colon.
 - (c) after paragraph (2)(d) insert –
 - “(e) section 20AA(1)(a) (power to allow reliefs)
 - (f) section 21(2) (regulations with respect to hydrocarbon oil etc.);
 - (g) paragraphs 3 and 6 to 11 of Schedule 3 (subjects for regulations).”;
 - (d) after paragraph (2) insert—
 - “(2A) The references to hydrocarbon oil in the following provisions of the Oil Act are to be construed as including references to bioblend—
 - (a) section 24A(2), (3), (5) and (8) (penalties for misuse of marked oil);
 - (c) paragraphs 5, 8 to 10, 12 to 17 and 21 of Schedule 4 (subjects for regulations).”.
 - (e) after paragraph (3) insert—
 - “(3A) For the purpose of section 17 of the Oil Act (heavy oil used by horticultural producers) bioblend shall be treated as falling within the description of heavy oil.”.

(a) S.I. 2002/3057.
 (b) Section 23A was inserted by the Finance Act 2002 (c. 23), Schedule 3, paragraph 1.
 (c) S.I. 2004/2065, amended by S.I. 2007/1640, 2007/3307.
 (d) Section 24A was inserted by the Finance Act 1996 (c. 8), section 7(1).

- (f) in paragraph (4), for “and bioethanol duty” substitute “, bioethanol duty, and duty under sections 6AB and 6AE of the Oil Act”.
- (3) For paragraph (5) of regulation 19A(a) (large producers) substitute the following—
 - “(5) Regulations 19(2) to (6) apply to large producers as they apply to producers with the modifications specified in paragraphs (6) and (7).
 - (6) Regulation 19(4) applies as if the reference to a “quarter” was a reference to a “month” and the reference to “paragraph (1A)” was a reference to “regulation 19A(4)”.
 - (7) Regulation 19(6)(a) applies as if the reference to “paragraph (1A) above” was a reference to “regulation 19A(4)”.
- (4) Omit Part 8 (biodiesel used otherwise than as road fuel).
- (5) In the Schedule (particulars to be entered in the motor fuels record)—
 - (a) in paragraph 1—
 - (i) after sub-paragraph (b), insert—
 - “(bb) in the case of a consignment of biodiesel on which a rebate of duty has been allowed under section 14A of the Oil Act, a description indicating that it was set aside for use other than as fuel for a road vehicle or as an additive or extender to any substance so used;”.
 - (ii) in sub-paragraph (c)(iii) and (ix) for “leaded petrol” substitute “fuel other than unleaded petrol”;
 - (b) in paragraph (2)(c)(iii) and (x) for “leaded petrol” substitute “fuel other than unleaded petrol”.

The Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005

9.—(1) Amend the Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005(b) as follows.

- (2) In regulation 2 (interpretation)—
 - (a) in the definitions of “auto-generator”, “exempt unlicensed electricity supplier” and “qualified claimant”, after “qualifying oil”, insert “or qualifying bioblend”;
 - (b) before the definition of “qualifying claimant” insert –
 - ““qualifying bioblend” means bioblend on which a rebate has been allowed under section 14B(c) of the Hydrocarbon Oil Duties Act 1979;”;
 - (c) for the definition of “relevant duty” substitute—
 - ““relevant duty” means—
 - (a) the duty charged on qualifying oil by section 6(1) of the Hydrocarbon Oil Duties Act 1979 less any rebate that has been allowed by section 11(1) or 14(1) of that Act; and
 - (b) the duty charged on qualifying bioblend by section 6AB of the Hydrocarbon Oil Duties Act 1979 less any rebate that has been allowed by section 14B of that Act.”.
- (3) In paragraphs (1) and (2) of regulation 3 (relief), paragraph (2) of regulation 9 (application of Part 4), paragraph (1) of regulation 10 (amount of relief), and sub-paragraph (2)(a) and paragraph (3) of regulation 13 (general conditions) after “qualifying oil” insert “or qualifying bioblend”.
- (4) In paragraph (c) of the Schedule (particulars to be contained in application), after “qualifying oil” (in both places) insert “or qualifying bioblend”.

(a) Regulation 19A was inserted by S.I. 2007/1640 and amended by S.I. 2007/3307.

(b) S.I. 2005/3320, amended by S.I. 2007/2191, 2007/3307.

(c) Section 14B were inserted by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 2008, section 1.

The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005

10.—(1) Amend the Hydrocarbon Oil (Registered Remote Markers) Regulations 2005(a) as follows.

(2) In paragraph (1) of regulation 2 (interpretation)—

- (a) in the definition of “appropriate rebate”, after “hydrocarbon oil” insert “or, as the case may be, bioblend”;
- (b) for the definition of “duty” substitute—
 - ““duty” means the excise duty charged on—
 - (a) hydrocarbon oil by section 6(1) of the Oil Act (excise duty on hydrocarbon oil); and
 - (b) bioblend by section 6AB(1) of that Act (excise duty on blends of biodiesel and heavy oils).”.
- (c) in the definitions of “mark” and “the owner”, after “hydrocarbon oil” insert “or, as the case may be, bioblend”.

(3) In paragraph (1) of regulation 3 (approval and registration) after “hydrocarbon oil” insert “or bioblend”.

(4) In paragraph (2) of regulation 4 (certificates of registration)—

- (a) in sub-paragraph (d), after “hydrocarbon oil” insert “or, as the case may be, bioblend”;
- (b) in sub-paragraph (e), after “oil” insert “or bioblend”.

(5) In regulation 6 (privileges of a registered remote marker) after “hydrocarbon oil” (in all places) insert “and bioblend”;

(6) In paragraph (3) of regulation 8 (general conditions and restrictions)—

- (a) after the first occurrence of the words “hydrocarbon oil” insert “or any bioblend”;
- (b) after the second occurrence of the words “hydrocarbon oil” insert “or, as the case may be, bioblend”.

(7) In regulation 9 (conditions for relief to be allowed)—

- (a) in paragraph (2) after “oil” insert “or bioblend”;
- (b) in paragraph (4) after “hydrocarbon oil” insert “or, as the case may be, bioblend”;
- (c) in paragraphs (5) and (8) after “hydrocarbon oil” insert “or bioblend”.

(8) In regulation 11 (relieved hydrocarbon oil to be treated as rebated oil)—

- (a) after “Hydrocarbon oil” insert “and bioblend”;
- (b) after “oil” insert “or, as the case may be, bioblend”.

(9) In regulation 12 (relief)—

- (a) in paragraph (1)(a) after “oil” (in both places) insert “or bioblend”;
- (b) in paragraphs (1)(b) and (1)(c) after “oil” insert “or, as the case may be, that bioblend”;
- (c) in paragraph (3), after “hydrocarbon oil” (in both places) insert “or bioblend”.

(10) In paragraph (3) of regulation 13 (relief that is not allowed) after “oil” (in both places) insert “or bioblend”.

The Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) Regulations 2006

11.—(1) Amend the Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) Regulations 2006(b) as follows.

(a) S.I. 2005/3472.

(b) S.I. 2006/3426, to which there are amendments not relevant to this instrument.

(2) In paragraph (1) of regulation 1 (citation and commencement) omit “(Sulphur-free Diesel)” (and the title of the Regulations accordingly becomes “the Hydrocarbon Oil Duties (Hydrogenation of Biomass) (Reliefs) Regulations 2006”).

(3) In regulation 3 (relief) for “sulphur-free diesel” substitute “gas oil”;

(4) In regulation 5 (relief) for “sulphur-free diesel” (in all places) substitute “heavy oil”.

The Fuel-testing Pilot Projects (Biomix Project) Regulations 2007

12.—(1) Amend the Fuel-testing Pilot Projects (Biomix Project) Regulations 2007(a) as follows.

(2) In regulation 2 (interpretation) for the definition of “biomix” substitute—

““biomix” means a mixture that is produced by mixing biodiesel with gas oil;”

(3) In regulation 5 (relief)—

(a) in paragraph (1) omit “or, as the case may be, paragraph (3)”;

(b) for paragraphs (2) and (3) substitute—

“(2) Relief shall be in the form of a rebate of excise duty less the amount per litre for the time being specified in section 11(1)(b) of the Act (rebate for gas oil).”.

(4) In the Schedule—

(a) in the second sentence, for “ultra low sulphur diesel or sulphur-free diesel” substitute “gas oil”;

(b) in the third sentence, for “ultra low sulphur diesel or biodiesel and sulphur-free diesel” substitute “gas oil”.

Dave Hartnett

Mike Eland

19th March 2008

Two of the Commissioners for Her Majesty’s Revenue and Customs

(a) S.I. 2007/314.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, apart from regulations 3 and 8(3) (which come into force on 9th April 2008), come into force on 1st April 2008. They-

- (a) prescribe the purposes for which the Commissioners can determine the proportion of any substance that is biodiesel or bioblend;
- (b) amend the Hydrocarbon Oil (Mixing of Oil) Regulations 1985 as a consequence of amendments made to section 20A of the Hydrocarbon Oil Duties Act 1979 (“the Oil Act”) (mixing: adjustment of duty);
- (c) make amendments to other Regulations as a consequence of the introduction of a rebated rate of excise duty on biodiesel and bioblend used other than as fuel for road vehicles;
- (d) make amendments to other Regulations as a consequence of the reduction in the number of duty rates specified in section 6(1A)(a) of the Oil Act; and
- (e) correct drafting errors in previous instruments.

Regulation 2 prescribes the purposes for which the Commissioners may determine, in such a way as they consider appropriate, the proportion of any substance that is biodiesel or bioblend;

Regulation 3 amends the Hydrocarbon Oil Regulations 1973 (S.I. 1973/1311) so that, where appropriate, they apply to bioblend and bioethanol blend.

Regulation 4 amends the Hydrocarbon Oil (Mixing of Oils) Regulations 1985 (S.I.1985/1450) so that they apply to the mixing of biodiesel, bioethanol, bioblend, bioethanol blend or hydrocarbon oil.

Regulation 5 amends the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996 (S.I. 1996/2537) so that the relief provided for by those Regulations applies to excise duty charged on biodiesel, bioethanol, bioblend and bioethanol blend, as well as to duty charged on hydrocarbon oil.

Regulation 6 amends the Hydrocarbon Oil (Marking) Regulations 2002 (S.I.2002/1773) so that they apply to bioblend on which a rebate is allowed under section 14B(b) of the Oil Act.

Regulation 7 amends the Hydrocarbon Oil (Registered Dealers in Controlled Oil) Regulations 2002 (S.I. 2002/3057) so that section 23A(1) and (4) of the Oil Act (regulation of traders in controlled oil) does not apply to controlled oil that is biodiesel.

Regulation 8 amends the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004 (S.I. 2004/2065) to:

- (a) extend the references to hydrocarbon oil in specified provisions of the Oil Act that are to be construed as including references to biodiesel, bioblend and bioethanol blend;
- (b) correct a drafting error in paragraph (5) of regulation 19A (large producers);
- (c) revoke Part 8 (biodiesel used otherwise than as road fuel);
- (d) amend the particulars to be entered in the Motor Fuels Record that is required to be kept under regulation 13(1); and
- (e) make amendments following the reduction in the number of duty rates.

(a) Section 6(1A), which was inserted by the Finance Act 1977 (c.16), section 7(3), was substituted, with effect from 1st April 2008, by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 1968 (c.2), section 1. This resolution has temporary statutory effect as provided for by that section.

(b) Section 14B was inserted, with effect from 1st April 2008, by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 1968. This resolution has temporary statutory effect as provided for by that section.

Regulation 9 amends the Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005 (S.I. 2005/3320) so that the relief provided for by those Regulations applies to bioblend on which a rebate has been allowed under the Oil Act.

Regulation 10 amends the Hydrocarbon Oil (Registered Remote Markers) Regulations 2005 (S.I. 2005/3472) so that they apply to the remote marking of bioblend on which a rebate of duty is allowed under section 14B of the Oil Act.

Regulation 11 amends the Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) Regulations 2006 (S.I.2006/3426) to remove references to “sulphur-free diesel”.

Regulation 12 amends the Fuel-testing Pilot Projects (Biomix Project) Regulations 2007 (S.I. 2007/314) to substitute “gas oil” for references to “ultra low sulphur diesel” and “sulphur-free diesel” and to make a consequential amendment to regulation 5 (relief).

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

Regulation 8(3) has been made in consequence of defects in S.I.2007/1640 and 2007/3307 and this instrument is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2008 No. 753

EXCISE

The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes
(Determination of Composition of a Substance and
Miscellaneous Amendments) Regulations 2008

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