
STATUTORY INSTRUMENTS

2015 No. 36

EXCISE

The Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2015

<i>Made</i>	- - - -	<i>19th January 2015</i>
<i>Laid before Parliament</i>		<i>20th January 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</i>

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make the following Regulations in exercise of the powers conferred on them by sections 24(1) and 24A(3) of, and Schedule 4 to, the Hydrocarbon Oil Duties Act 1979⁽²⁾.

-
- (1) The power to make regulations under sections 24 and 24A(3) of the Hydrocarbon Oil Duties Act 1979 (c. 5) is conferred on "the Commissioners". By virtue of section 27(3) "the Commissioners" has the same meaning as given in the Customs and Excise Management Act 1979 (c. 2). Section 1(1) of the Customs and Excise Management Act 1979 (c. 2) (as amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 20 and 22(b)) defines "the Commissioners" as "the Commissioners for Her Majesty's Revenue and Customs".
- (2) 1979 c. 5; section 24(1) has been amended by the Finance Act 1981 (c. 35) section 6(2); the Finance Act 1996 (c. 8) sections 7(2) and Schedule 41, Part 1; the Finance Act 2001 (c. 9) section 3(2); and the Finance Act 2008 (c. 9) Schedule 5, paragraph 20(1) and (2) and Schedule 6, paragraphs 5 and 16. The reference to hydrocarbon oil in paragraph 5 of Schedule 4 is to be construed as including a reference to bioblend by virtue of regulation 3(2A) of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004 (S.I. 2004/2065 (as amended by S.I. 2008/753)).