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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> 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<sup>(2)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2015 and come into force on 1st April 2015.

**The Hydrocarbon Oil (Marking) Regulations 2002**

2. The Hydrocarbon Oil (Marking) Regulations 2002<sup>(3)</sup> are amended as follows.

3.—(1) In regulation 2(1) (interpretation), after the definition of “the common fiscal marker”, insert ““the common United Kingdom fiscal marker” means ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene;”.

(2) In regulation 3 (prescribed markers and colouring substance)—

(a) in paragraph (1)—

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- (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)).
- (3) S.I. 2002/1773, amended by S.I. 2007/1416 and S.I. 2008/753.

- (i) in sub-paragraphs (a) and (c), for “paragraph (2)(a) and (b)” substitute “paragraph (2) (a), (b) and (d)”; and
- (ii) in sub-paragraphs (b) and (d), for “paragraph (2)(a) and (c)” substitute “paragraph (2) (a), (c) and (d)”; and
- (b) in paragraph (2)—
  - (i) replace the full stop at the end of sub-paragraph (c) with a semi-colon; and
  - (ii) after sub-paragraph (c) insert—
    - “(d) the common United Kingdom fiscal marker added in the proportion of not less than 2.5 kilograms per 1,000,000 litres of oil.”;
- (c) in paragraph (3) after “oil”, insert “and containing not less than 0.4 kilograms per 1,000,000 litres of 1-[(2-Methylphenyl) azo]-2-naphthol”;
- (d) in paragraph (4), for “regulation 3(2)(a), (b)” substitute “regulation 3(2)(a), (b), (d)”; and
- (e) in paragraph (5), for “regulation 3(2)(a) and (c)” substitute “regulation 3(2)(a), (c) and (d)”.

#### **The Hydrocarbon Oil (Designated Markers) Regulations 1996**

- 4. The Hydrocarbon Oil (Designated Markers) Regulations 1996(4) are amended as follows.
- 5. In regulation 2 (designation of markers)—
  - (a) in paragraph (1), omit “(except for 2-Furaldehyde)”;
  - (b) in paragraph (2)—
    - (i) at the end of the second designated marker, insert a semi-colon;
    - (ii) for “Coumarin”, substitute “1:2 benzopyrone;”; and
    - (iii) after the third designated marker, insert “((3-(sec-butyl)-4-(decycloxy)phenyl)methanetriyl)tribenzene.”.

*Jim Harra  
Edward Troup*

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

19th January 2015

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st April 2015, amend the Hydrocarbon Oil (Marking) Regulations 2002 (S.I. 2002/1773) (“the principal Regulations”) and the Hydrocarbon Oil (Designated Markers) Regulations 1996 (S.I. 1996/1251) (“the designated markers Regulations”).

The Regulations amend the principal Regulations to: (i) prescribe a new marker (the common United Kingdom fiscal marker) for all types of oil and bioblend to allow for a rebate on, or delivery without payment of excise duty of, any oil or bioblend (subject to any exceptions provided by or under regulations); and (ii) increase the concentration of the current colouring substance (C1 Solvent Red 24) prescribed in regulation 3(3) of the principal Regulations. The colouring substance must be added to gas oil, light oil and bioblend that is a mixture of biodiesel and gas oil, before a rebate on, or delivery without payment of excise duty of, any oil or bioblend is allowed under the Hydrocarbon Oil Duties Act 1979 (c. 5).

The Regulations also amend the designated markers Regulations to designate the new marker.

The Regulations have been notified in draft to the European Commission in accordance with Directive 98/34/EC of the European Parliament and of the Council (OJ No L 204, 21.7.1998, p.37) (as amended).

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.