
STATUTORY INSTRUMENTS

2021 No. 676

EXCISE

The Hydrocarbon Oil Duties (Reliefs for Electricity Generation) (Amendment and Modification) Regulations 2021

<i>Made</i>	- - - -	<i>7th June 2021</i>
<i>Laid before Parliament</i>		<i>8th June 2021</i>
<i>Coming into force</i>	- -	<i>1st July 2021</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers, now exercisable by them, conferred by section 20AA(1)(a), (2)(a) to (e), (g), (h), (i) and (3) of the Hydrocarbon Oil Duties Act 1979⁽¹⁾:

⁽¹⁾ 1979 c. 5. Section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26). It has since been amended, but not relevantly for the purposes of these Regulations. Section 20AA confers power to make regulations on “the Commissioners”, which expression means the Commissioners of Customs and Excise under section 27(3) of the Hydrocarbon Oil Duties Act 1979 and section 1(1) of the Customs and Excise Management Act 1979 (c. 2). Their functions were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). 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.