
STATUTORY INSTRUMENTS

2022 No. 238

The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022

Amendment of the Hydrocarbon Oil (Marking) Regulations 2002

- 4.—(1) The Hydrocarbon Oil (Marking) Regulations 2002(1) are amended as follows.
- (2) In regulation 2(1) (interpretation), at the appropriate place insert—
- ““biodiesel excise duty point” means the excise duty point which applies for biodiesel by virtue of regulation 17 (excise duty points) of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004(2);”.
- (3) In regulation 3(1)(a) (prescribed markers and colouring substance), after “gas oil” insert “, biodiesel”.
- (4) For regulation 4 (marking required for rebate) substitute—
- “4. Subject to Part III (exceptions to marking requirements), no rebate of duty shall be allowed—
- (a) on the delivery for home use of—
- (i) gas oil under section 11(1)(b)(3) of the Act;
- (ii) kerosene under section 11(1)(c) or 13AA(1)(4) of the Act; or
- (iii) light oil under section 14(1)(5) of the Act; or
- (b) for biodiesel under section 14A(6) of the Act, at the biodiesel excise duty point, unless there is added to the oil or biodiesel, in accordance with these Regulations, the markers and, except in the case of kerosene, the colouring substance, prescribed by regulation 3.”.
- (5) In regulation 7 (application), after “oil” insert “, biodiesel”.
- (6) For regulation 8 (time of marking) substitute—
- “8. Except as otherwise provided in regulations made by the Commissioners—
- (a) oil and bioblend must be marked before delivery for home use of that oil and bioblend; and

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- (1) [S.I. 2002/1773](#); amended by [S.I. 2007/1416](#), [2008/753](#) and [2015/36](#). [S.I. 2002/1773](#) is EU-derived domestic legislation (implementing Directive 95/60 on fiscal marking of gas oils and kerosene). Notwithstanding the repeal of the European Communities Act 1972, these Regulations shall continue in force (see the European Union (Withdrawal) Act 2018, section 2 subject to the provision in section 5 and Schedule 1).
- (2) [S.I. 2004/2065](#); amended by [S.I. 2007/1640](#).
- (3) Section 11(1) of the Hydrocarbon Oil Duties Act 1979 was amended by section 4 of FA [1996 \(c. 8\)](#), section 7 of FA [1997 \(c. 16\)](#), section 13 of, and paragraph 25 of Schedule 6 to, FA [2008 \(c. 9\)](#), section 121 of FA [2009 \(c. 10\)](#) and section 179 of FA [2013 \(c. 29\)](#).
- (4) Section 13AA was inserted by section 5 of FA 1996 and amended by section 7 of FA 1997, section 10 of FA [2004 \(c. 12\)](#), section 4 of FA [2005 \(c. 7\)](#), section 13 of, and Schedule 5 to, FA 2008.
- (5) Section 14(1) was amended by section 4 of FA 1996, sections 6 and 11 of FA 1997, section 7 of FA 1998, section 2 of FA [1999 \(c. 16\)](#), section 13 of FA [2010 \(c. 13\)](#).
- (6) Section 14A was inserted by Schedule 5 to FA 2008 and amended by section 179 of FA [2013 \(c. 29\)](#).

- (b) biodiesel must be marked before the biodiesel excise duty point arises.”.
- (7) In regulation 9 (use of composite solution), after “oil” insert “, biodiesel”.
- (8) In regulation 11 (storage of marked oil or bioblend), after “oil” insert “, biodiesel or”.
- (9) In regulation 12(a) (labelling of delivery points for marked oil), after “oil”, in both places it occurs, insert “, biodiesel”.
- (10) In regulation 13(1) (particulars to be recorded on delivery notes)—
 - (a) in sub-paragraph (a), after “oil” insert “or biodiesel”;
 - (b) in the words after sub-paragraph (c), after “may be,” insert “biodiesel or”.
- (11) In regulation 14 (prohibitions relating to prescribed markers), after “oil”, in each place it occurs, insert “, biodiesel”.
- (12) In regulation 16 (prohibition on importation of certain oil or bioblend), after “oil” insert “, biodiesel”.