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STATUTORY INSTRUMENTS

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**1985 No. 1033**

**CUSTOMS AND EXCISE**

**The Hydrocarbon Oil (Amendment) Regulations 1985**

*Made* - - - - - *8th July 1985*

*Laid before Parliament* *15th July 1985*

*Coming into Operation* *15th October 1985*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 24 of the Hydrocarbon Oil Duties Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Hydrocarbon Oil (Amendment) Regulations 1985 and shall come into operation on 15th October 1985.
2. The Hydrocarbon Oil Regulations 1973(b) shall be amended in accordance with the following provisions of these Regulations.
3. In regulation 2, after the definition of “the Act of 1952”, there shall be inserted the following definition —

“the duty deferment Regulations” means the Excise Duties (Hydrocarbon Oils) (Deferred Payment) Regulations 1985(c);”.
4. In regulations 20, 21, 23 and 24(1) after the words “occupier of the warehouse” there shall be inserted the words “or approved premises”.
5. In regulations 24(2)(b), 24(4) and 24(5) after the word “warehouse” there shall be inserted the words “or approved premises”.
6. After regulation 30 there shall be inserted the following regulation:

“30A. No oil shall be marked with any prescribed marker or any prescribed colouring substance at approved premises where the person who

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(a) 1979 c.5; section 24 was amended by the Finance Act 1981 (c.35), section 6(2) and the Finance Act 1982 (c.39), section 4(3).  
(b) S.I. 1973/1311; relevant amending instruments are S.I. 1977/1868, 1981/1134.  
(c) S.I. 1985/1032.

is to mark or colour that oil is approved by the Commissioners for the purposes of the duty deferment Regulations unless that person complies with regulation 6 of those Regulations.”.

*P. Jefferson Smith,*  
Commissioner of Customs and Excise.

8th July 1985.  
King's Beam House,  
Mark Lane,  
London EC3R 7HE.

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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations amend the Hydrocarbon Oil Regulations 1973 (“the principal Regulations”). They make provision for the marking of hydrocarbon oil to take place at premises approved by the Commissioners of Customs and Excise as well as at an excise warehouse.

Regulations 20, 21, 23 and 24 of the principal Regulations regulate the procedures for marking of hydrocarbon oil for rebate of duty under sections 11 and 14 of the Hydrocarbon Oil Duties Act 1979.

Regulation 30A prohibits the marking or colouring of hydrocarbon oil at approved premises by persons who are approved by the Commissioners for duty deferment purposes unless they comply with the Excise Duties (Hydrocarbon Oils) (Deferred Payment) Regulations 1985.