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STATUTORY INSTRUMENTS

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**1992 No. 3149**

**CUSTOMS AND EXCISE**

**The Hydrocarbon Oil (Amendment) Regulations 1992**

*Made* - - - - *10th December 1992*  
*Laid before Parliament* *11th December 1992*  
*Coming into force* - - *1st January 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 24 of, and Schedule 4 to the Hydrocarbon Oil Duties Act 1979<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and revocation**

1. These Regulations may be cited as the Hydrocarbon Oil (Amendment) Regulations 1992, and shall come into force on 1st of January 1993.
2. Paragraph (ii) of sub-paragraph (e) of regulation 3 of the Hydrocarbon Oil (Amendment) Regulations 1981<sup>(2)</sup> is hereby revoked.

**Increase of the minimum amount for a claim by an approved repayment user**

3. In paragraph (d) of regulation 40 of the Hydrocarbon Oil Regulations 1973<sup>(3)</sup> there shall be substituted for “£50” the amount “£250”.

New King’s Beam House,  
22 Upper Ground,  
London SE1 9PJ  
10th December 1992

*Leonard Harris*  
Commissioner of Customs and Excise

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(1) 1979 c. 5; section 24(1) and Schedule 4 were amended by section 6(2) and (3) respectively of the Finance Act 1981 (c. 35), by section 4(3) and (6) respectively of the Finance Act 1982 (c. 39), and (as concerns section 24 only) by section 1(2) of the Finance Act 1987 (c. 16).  
(2) S.I.1981/1134; regulation 3(e)(ii) amended regulation 40(d) of the Hydrocarbon Oil Regulations 1973, S.I. 1973/ 1311, by substituting “£50” for “£10” as appeared therein (£10 was the minimum amount that could be the subject of any single repayment claim by an approved repayment user).  
(3) S.I. 1973/1311, amended by S.I. 1976/443, 1977/1868 and 1985/1033.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

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

These Regulations amend the Hydrocarbon Oil Regulations 1973 to increase to £250 the minimum amount for which a claim to duty relief may be made by a person approved to use a repayment scheme. The amendment does not affect the provisions that any claim may be for a period up to 3 years, but is intended to reduce the number of small claims.