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STATUTORY INSTRUMENTS

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**1996 No. 2537**

**The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996**

PART I  
PRELIMINARY

**Citation and commencement**

1. These Regulations may be cited as the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996 and shall come into force on 1st November 1996.

**Interpretation**

2. In these Regulations—

“approved person” means a person approved under regulation 4 of the deferment Regulations in respect of heavy oil for use by ships making marine voyages;

“contravention” includes a failure to comply;

“the deferment Regulations” means the Excise Duties (Deferred Payment) Regulations 1992(1);

“marine voyage” means a voyage in which the ship is at all times—

- (a) within the limits of a port, or
- (b) outside the United Kingdom.

“private pleasure craft” has the meaning given in Article 8(1) of Council Directive [92/81/EEC](#)(2);

“qualified claimant” means—

- (a) the owner of the ship on which the hydrocarbon oil was, or will be, used;
- (b) the charterer to whom that ship is, or was at the time of the marine voyage, demised;
- (c) a person appointed by the person mentioned in sub-paragraph (a) or (b) above to act as sole agent for that ship;
- (d) if he is authorised to do so by the person mentioned in sub-paragraph (a) or (b) above, the master of that ship; and
- (e) where the claim relates to hydrocarbon oil used on that ship while undergoing trials for the purpose of testing her hull or machinery, the builder or other person conducting the trials.

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(1) S.I.1992/3152.

(2) OJNo. L316, 31.10.92, p. 12.