
STATUTORY INSTRUMENTS

1996 No. 2537

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

PART VI

AMENDMENTS TO OTHER REGULATIONS

Amendment of the Hydrocarbon Oil Regulations 1973

13. The Hydrocarbon Oil Regulations 1973(1) shall be amended as follows—

- (a) in regulation 4,
 - (i) for the words “regulation 8 of the Warehousing Regulations 1975(2)” there shall be substituted “regulations 15, 16 and 17 of the Excise Warehousing (Etc.) Regulations 1988(3)”, and
 - (ii) for the words “section 80 of the Act of 1952(4)” there shall be substituted “section 92 of the Customs and Excise Management Act 1979(5)”; and
- (b) regulations 34, 35 and 36 shall be omitted.

Amendment of the Hydrocarbon Oil (Amendment) Regulations 1981

14. The Hydrocarbon Oil (Amendment) Regulations 1981(6) shall be amended as follows—

- (a) in regulation 7(1), the words “section 18(1) (fuel for certain ships in home waters)” shall be omitted, and
- (b) in regulation 7(2), the word “18(1),” shall be omitted.

Amendment of the deferment Regulations

15. The deferment Regulations shall be amended as follows—

- (a) in regulation 6(1), after the words “that Act” there shall be inserted “, regulation 3(1)(b) of the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996”,
- (b) in regulation 11(a), for the word “43(1)(a)” there shall be substituted “43(1), 49(1)(a)”,
- (c) in regulation 11(d), the word “18(1),” shall be omitted, and
- (d) after regulation 11(d), there shall be inserted—

(1) S.I. 1973/1311, relevant amending instrument is S.I. 1976/443.
(2) S.I. 1975/1789, revoked by S.I. 1979/208.
(3) S.I. 1988/809, relevant amending instrument is S.I. 1995/1046.
(4) 15 & 16 Geo. 6 & 1 Eliz. 2. c.44; section 80 was repealed by the Customs and Excise Management Act 1979 (c. 2), section 177(3) and Schedule 6.
(5) 1979 c. 2; section 92 was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 21, S.I. 1991/2725, regulation 3, and the Finance Act 1994 (c. 9), section 9(9) and Schedule 4, paragraph 2.
(6) S.I. 1981/1134, to which there are amendments not relevant to these Regulations.

“(e) regulation 3(1)(b) of the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996.”