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STATUTORY INSTRUMENTS

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**2006 No. 3426**

**EXCISE**

**The Hydrocarbon Oil Duties (Sulphur-free Diesel)  
(Hydrogenation of Biomass) (Reliefs) Regulations 2006**

*Made* - - - - *20th December 2006*  
*Laid before Parliament* *21st December 2006*  
*Coming into force* - - *12th January 2007*

The Commissioners for Her Majesty's Revenue and Customs make the following regulations in exercise of the powers conferred by section 20AA(1)(a) and (2)(a), (b), (c), (e), (h) and (i) of the Hydrocarbon Oil Duties Act 1979<sup>(1)</sup>:

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(1) 1979 c.5; section 20AA was inserted by section 2(1) of the Finance Act 1989 (c.26). Relevant amendments were made to section 20AA by Part 1(4) of Schedule 23 to the Finance Act 1993 (c.34) and section 10(3) of the Finance Act 2000 (c.17). Section 27(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c.2), namely "the Commissioners" means "the Commissioners for Her Majesty's Revenue and Customs" (see the amendment made by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11)). The function of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005.