
STATUTORY INSTRUMENTS

2007 No. 1640

EXCISE

The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) (Amendment) Regulations 2007

<i>Made</i>	- - - -	<i>8th June 2007</i>
<i>Laid before Parliament</i>		<i>8th June 2007</i>
<i>Coming into force</i>	- -	<i>30th June 2007</i>

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make the following Regulations in exercise of the powers conferred by section 118A(1) and (2) of the Customs and Excise Management Act 1979⁽²⁾, sections 6AC(1)(a) and (4), 6AF(1)(a) and (4), 21(1)(a) of, and paragraphs 3 and 11 of Schedule 3 to the Hydrocarbon Oil Duties Act 1979⁽³⁾, section 1(1), (3)(a) and (6)(a) of the Finance (No 2) Act 1992⁽⁴⁾ and regulation 3(1)(e) of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004⁽⁵⁾ :

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- (1) The functions 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 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken to be as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (2) 1979 c.2; section 1(1) defines "the Commissioners" as meaning the "Commissioners of Customs and Excise". Section 118A was inserted by the Finance Act 1991, Schedule 5 (c.31); there are amendments not relevant to this instrument.
- (3) 1979 c.5; section 27(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c.2). Section 6AC was added by section 5(4) of the Finance Act 2002 (c.23). Section 6AF was added by section 10(3) of the Finance Act 2004 (c.12). Paragraph 11 of Schedule 3 was amended by the Finance Act 1985, Schedule 4, paragraph 4 (c.54).
- (4) 1992 c.48.
- (5) S.I. 2004/2065.