
STATUTORY INSTRUMENTS

2008 No. 753

**The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes
(Determination of Composition of a Substance and
Miscellaneous Amendments) Regulations 2008**

PART 3

AMENDMENTS TO OTHER REGULATIONS

The Hydrocarbon Oil Regulations 1973

3.—(1) Amend the Hydrocarbon Oil Regulations 1973 as follows.

(2) In regulation 3 (entry of premises, security and warehouse)—

- (a) in paragraph (1) after “oil” (in the first sentence) insert “, bioblend or bioethanol blend”;
- (b) in paragraph (2) after “oil” insert “, bioblend or bioethanol blend”;
- (c) in paragraph (3)—
 - (i) after “in respect of” insert “ bioblend, bioethanol blend or ”;
 - (ii) after “by him of” insert “ bioblend, bioethanol blend or ”; and
 - (iii) after “before such” insert “ bioblend, bioethanol blend or ”.

(3) In regulations 6 (entry of imported oil), 7 (setting oil aside for use in a refinery), 8 (security for duty at a refinery), 11 (certificates of receipt), 14 (method of measurement), 46 (means of measurement), 47 (authorised person's right of access), 48 (production of records), 50 (where records to be kept) and paragraph (3) of regulation 51 (measurement of volume) after “oil” (in all places) insert “, bioblend or bioethanol blend”.

(4) In regulation 12 (delivery notes)—

- (a) after “oil” (in all places other than paragraphs (1)(f) and (2)(b)) insert “, bioblend or bioethanol blend”;
- (b) after “the oil” in paragraphs 1(f) and 2(b) insert “ or bioblend ”.

The Hydrocarbon Oil (Mixing of Oils) Regulations 1985

4.—(1) Amend the Hydrocarbon Oil (Mixing of Oils) Regulations 1985^{M2} as follows.

(2) In paragraph (1) of regulation 2 (interpretation) for the definition of “mixing” substitute—
““mixing” means the mixing of a relevant substance with another kind of relevant substance in accordance with section 20A of the Act and “mix” and its cognate expressions shall be construed accordingly;”;

(3) For regulation 3 (application) substitute—

- “3. These Regulations apply to relevant substances that have been charged with excise duty under the Act.”.
- (4) In paragraph (2) of regulation 4 (approval) for “descriptions of oil” substitute “ mixtures ”.
- (5) In regulation 6 (charge to duty and allowance)—
- (a) in paragraph (1) for “New oil” substitute “ A mixture ”;
- (b) in paragraph (2) for “new oil” substitute “ a mixture ”.
- (6) In paragraph (1) of regulation 7 (furnishing of returns), for “new oil mixed” substitute “ mixtures produced ”.
- (7) In regulation 9 (allowances) for “oil” substitute “ relevant substances ”.

Marginal Citations

M2 [S.I. 1985/1450](#).

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

5.—(1) Amend the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996 ^{M3} as follows.

- (2) In regulation 2 (interpretation)—
- (a) after the definition of “approved person” insert “ “biofuel” means biodiesel, bioethanol, bioblend or bioethanol blend; ”
- (b) in the definition of “qualified claimant”, after “hydrocarbon oil” in paragraphs (a) and (e) insert “ or, as the case may be, biofuel ”.
- (3) In regulation 3 (reliefs)—
- (a) in paragraph (1)—
- (i) after “hydrocarbon oil” in sub-paragraph (a) insert “ or, as the case may be, biofuel ”,
- (ii) after “heavy oil” in sub-paragraphs (b) and (c) insert “ or, as the case may be, bioblend ”;
- (b) in paragraphs (5) and (6) after “heavy oil” insert “ or, as the case may be, bioblend ”.
- (4) In regulation 6 (repayment)—
- (a) in paragraph (2)—
- (i) after “heavy oil” insert “ or, as the case may be, bioblend ”,
- (ii) after “that oil” insert “ or bioblend ”;
- (b) in paragraph (4), after “hydrocarbon oil” insert “ or, as the case may be, biofuel ”.
- (5) In sub-paragraph (2)(b) of regulation 10 (excise duty point) after “heavy oil” insert “ or, as the case may be, bioblend ”.
- (6) In regulation 11 (general conditions)—
- (a) in sub-paragraph (3)(b) after “hydrocarbon oil” insert “ or, as the case may be, biofuel ”;
- (b) in paragraph (4)—
- (i) in sub-paragraph (a)—
- (aa) after “hydrocarbon oil” insert “ or, as the case may be, biofuel ”,
- (bb) after “that oil” insert “ or biofuel ”;

- (ii) in sub-paragraphs (b) and (c), after “hydrocarbon oil” insert “ or, as the case may be, biofuel ”;
- (c) in paragraph (5) after “hydrocarbon oil” (in all places) insert “ or, as the case may be, biofuel ”.

Marginal Citations

M3 S.I.1996/2537.

The Hydrocarbon Oil (Marking) Regulations 2002

- 6.—(1) Amend the Hydrocarbon Oil (Marking) Regulations 2002 ^{M4} as follows.
- (2) In regulation 2 (interpretation)—
 - (a) in paragraph (1), at the end of the definition of “duty”, insert “ or, as the case may be, on bioblend under section 6AB of the Act ”; and
 - (b) in paragraph (2), for “means oil” substitute “ or bioblend means oil or bioblend ”.
 - (3) In regulation 3 (prescribed markers and colouring substance)—
 - (a) in paragraph (1)—
 - (i) replace the full stop at the end of sub-paragraph (b) with a semi-colon; and
 - (ii) after sub-paragraph (b) insert—
 - “(c) for bioblend that is a mixture of biodiesel and gas oil, the markers described in paragraph (2)(a) and (b) and the colouring substance described in paragraph (3);
 - (d) for bioblend that is a mixture of biodiesel and kerosene, the markers described in paragraph (2)(a) and (c).”.
 - (b) after paragraph (3) insert—
 - “(4) For the purposes of paragraph 1(c), the proportions described in regulation 3(2) (a), (b) and (3) apply as if the bioblend consisted entirely of gas oil.
 - (5) For the purposes of paragraph 1(d), the proportions described in regulation 3(2)(a) and (c) apply as if the bioblend consisted entirely of kerosene.”.
 - (4) After regulation 4 insert—
 - “**4A.** Subject to Part III (exceptions to marking requirements), no rebate of duty shall be allowed on bioblend under section 14B ^{M5} of the Act unless there is added to the bioblend the markers and, in the case of bioblend that is a mixture of biodiesel and gas oil, the colouring substance prescribed by regulation 3.”.
 - (5) In regulation 6 (Commissioners' power to waive marking), for “regulation 4” substitute “ regulations 4 and 4A ”.
 - (6) In regulations 7 (application), 9 (use of composite solution), 11 (storage of marked oil), 14 (prohibitions relating to prescribed markers) and 16 (prohibition on importation of certain oil) after “oil” (in all places) insert “ or bioblend ”.
 - (7) In regulation 8 (time of marking) after “oil” (in both places) insert “ and bioblend ”.
 - (8) In regulation 12, after sub-paragraph (a) insert—

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- “(aa) where it contains, or is an outlet for, any bioblend marked under regulation 4A (marking required for rebate on bioblend), such bioblend is not to be used as road fuel;”.
- (9) In paragraph (1) of regulation 13 (particulars to be recorded on delivery notes)—
- (a) at the end of sub-paragraph (a) omit “or”;
 - (b) after sub-paragraph (b) insert—
 - “or
 - (c) bioblend marked under regulation 4A;”;
 - (c) in the full-out words, after “oil” insert “ or, as the case may be, bioblend ”.
- (10) In regulation 15 (prohibition relating to other markers)—
- (a) in paragraph (1) for “or kerosene” (in both places) substitute “ , kerosene or bioblend ”;
 - (b) in paragraph (2) after “oil” insert “ or, as the case may be, bioblend ”.

Marginal Citations

M4 [S.I.2002/1773](#); amended by [S.I. 2007/1416](#).

M5 [Section 14B](#) was inserted, with effect from 1st April 2008, by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 1968, section 1(2).

The Hydrocarbon Oil (Registered Dealers in Controlled Oil) Regulations 2002

7.—(1) Amend the Hydrocarbon Oil (Registered Dealers in Controlled Oil) Regulations 2002^{M6} as follows.

- (2) In regulation 3 (unregulated controlled oil), for paragraph (1) substitute—
- “(1) Section 23A^{M7}(1) and (4) of the Oil Act (regulation of traders in controlled oil) does not apply to controlled oil that is—
- (a) contained in a small pre-packaged container; or
 - (b) biodiesel.”.

Marginal Citations

M6 [S.I. 2002/3057](#).

M7 [Section 23A](#) was inserted by the [Finance Act 2002 \(c. 23\)](#), [Schedule 3](#), paragraph 1.

The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004

8.—(1) Amend the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004^{M8} as follows.

- (2) In regulation 3 (construction of references to hydrocarbon oil etc in the Oil Act)—
- (a) after paragraph (1) insert—

“(1A) The references to hydrocarbon oil in the following provisions of the Oil Act are to be construed as including references to biodiesel—

 - (a) section 24A^{M9}(2),(3), (5) and (8) (penalties for misuse of marked oil);
 - (b) paragraphs 5, 8 to 10, and 12 to 16 of Schedule 4 (subjects for regulations).”
 - (b) replace the full stop at the end of paragraph 2(d) with a semi-colon.

- (c) after paragraph (2)(d) insert –
 - “(e) section 20AA(1)(a) (power to allow reliefs)
 - (f) section 21(2) (regulations with respect to hydrocarbon oil etc.);
 - (g) paragraphs 3 and 6 to 11 of Schedule 3 (subjects for regulations).”;
 - (d) after paragraph (2) insert–
 - “(2A) The references to hydrocarbon oil in the following provisions of the Oil Act are to be construed as including references to bioblend—
 - (a) section 24A(2), (3), (5) and (8) (penalties for misuse of marked oil);
 - (c) paragraphs 5, 8 to 10, 12 to 17 and 21 of Schedule 4 (subjects for regulations).”.
 - (e) after paragraph (3) insert–
 - “(3A) For the purpose of section 17 of the Oil Act (heavy oil used by horticultural producers) bioblend shall be treated as falling within the description of heavy oil.”.
 - (f) in paragraph (4), for “and bioethanol duty” substitute “, bioethanol duty, and duty under sections 6AB and 6AE of the Oil Act ”.
- (3) For paragraph (5) of regulation 19A ^{M10} (large producers) substitute the following—
- “(5) Regulations 19(2) to (6) apply to large producers as they apply to producers with the modifications specified in paragraphs (6) and (7).
 - (6) Regulation 19(4) applies as if the reference to a “quarter” was a reference to a “month” and the reference to “paragraph (1A)” was a reference to “regulation 19A(4)”.
 - (7) Regulation 19(6)(a) applies as if the reference to “paragraph (1A) above” was a reference to “regulation 19A(4)”.
- (4) Omit Part 8 (biodiesel used otherwise than as road fuel).
- (5) In the Schedule (particulars to be entered in the motor fuels record)—
- (a) in paragraph 1–
 - (i) after sub-paragraph (b), insert—
 - “(bb) in the case of a consignment of biodiesel on which a rebate of duty has been allowed under section 14A of the Oil Act, a description indicating that it was set aside for use other than as fuel for a road vehicle or as an additive or extender to any substance so used;”.
 - (ii) in sub-paragraph (c)(iii) and (ix) for “leaded petrol” substitute “ fuel other than unleaded petrol ”;
 - (b) in paragraph (2)(c)(iii) and (x) for “leaded petrol” substitute “ fuel other than unleaded petrol ”.

Marginal Citations

M8 S.I. 2004/2065, amended by S.I. 2007/1640, 2007/3307.

M9 Section 24A was inserted by the Finance Act 1996 (c. 8), section 7(1).

M10 Regulation 19A was inserted by S.I. 2007/1640 and amended by S.I. 2007/3307.

The Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005

9.—(1) Amend the Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005 ^{M11} as follows.

- (2) In regulation 2 (interpretation)—

- (a) in the definitions of “auto-generator”, “exempt unlicensed electricity supplier” and “qualified claimant”, after “qualifying oil”, insert “ or qualifying bioblend ”;
 - (b) before the definition of “qualifying claimant” insert –
““qualifying bioblend” means bioblend on which a rebate has been allowed under section 14B ^{M12} of the Hydrocarbon Oil Duties Act 1979;”;
 - (c) for the definition of “relevant duty” substitute–
““relevant duty” means–
 - (a) the duty charged on qualifying oil by section 6(1) of the Hydrocarbon Oil Duties Act 1979 less any rebate that has been allowed by section 11(1) or 14(1) of that Act; and
 - (b) the duty charged on qualifying bioblend by section 6AB of the Hydrocarbon Oil Duties Act 1979 less any rebate that has been allowed by section 14B of that Act.”.
- (3) In paragraphs (1) and (2) of regulation 3 (relief), paragraph (2) of regulation 9 (application of Part 4), paragraph (1) of regulation 10 (amount of relief), and sub-paragraph (2)(a) and paragraph (3) of regulation 13 (general conditions) after “qualifying oil” insert “or qualifying bioblend”.
- (4) In paragraph (c) of the Schedule (particulars to be contained in application), after “qualifying oil” (in both places) insert “ or qualifying bioblend ”.

Marginal Citations

M11 S.I. 2005/3320, amended by S.I. 2007/2191, 2007/3307.

M12 Section 14B were inserted by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 2008, section 1.

The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005

- 10.—(1) Amend the Hydrocarbon Oil (Registered Remote Markers) Regulations 2005 ^{M13} as follows.
- (2) In paragraph (1) of regulation 2 (interpretation)—
 - (a) in the definition of “appropriate rebate”, after “hydrocarbon oil” insert “ or, as the case may be, bioblend ”;
 - (b) for the definition of “duty” substitute–
““duty” means the excise duty charged on–
 - (a) hydrocarbon oil by section 6(1) of the Oil Act (excise duty on hydrocarbon oil); and
 - (b) bioblend by section 6AB(1) of that Act (excise duty on blends of biodiesel and heavy oils).”.
 - (c) in the definitions of “mark” and “the owner”, after “hydrocarbon oil” insert “or, as the case may be, bioblend”.
 - (3) In paragraph (1) of regulation 3 (approval and registration) after “hydrocarbon oil” insert “ or bioblend ”.
 - (4) In paragraph (2) of regulation 4 (certificates of registration)—
 - (a) in sub-paragraph (d), after “hydrocarbon oil” insert “ or, as the case may be, bioblend ”;
 - (b) in sub-paragraph (e), after “oil” insert “ or bioblend ”.
 - (5) In regulation 6 (privileges of a registered remote marker) after “hydrocarbon oil” (in all places) insert “ and bioblend ”;
 - (6) In paragraph (3) of regulation 8 (general conditions and restrictions)—

- (a) after the first occurrence of the words “hydrocarbon oil” insert “ or any bioblend ”;
 - (b) after the second occurrence of the words “hydrocarbon oil” insert “ or, as the case may be, bioblend ”.
- (7) In regulation 9 (conditions for relief to be allowed)—
- (a) in paragraph (2) after “oil” insert “ or bioblend ”;
 - (b) in paragraph (4) after “hydrocarbon oil” insert “ or, as the case may be, bioblend ”;
 - (c) in paragraphs (5) and (8) after “hydrocarbon oil” insert “ or bioblend ”.
- (8) In regulation 11 (relieved hydrocarbon oil to be treated as rebated oil)—
- (a) after “Hydrocarbon oil” insert “ and bioblend ”;
 - (b) after “oil” insert “ or, as the case may be, bioblend ”.
- (9) In regulation 12 (relief)—
- (a) in paragraph (1)(a) after “oil” (in both places) insert “ or bioblend ”;
 - (b) in paragraphs (1)(b) and (1)(c) after “oil” insert “ or, as the case may be, that bioblend ”;
 - (c) in paragraph (3), after “hydrocarbon oil” (in both places) insert “ or bioblend ”.
- (10) In paragraph (3) of regulation 13 (relief that is not allowed) after “oil” (in both places) insert “ or bioblend ”.

Marginal Citations

M13 [S.I. 2005/3472](#).

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

^{F1}**11.**

F1 [Reg. 11](#) revoked (1.4.2010) by [Finance Act 2010 \(c. 13\)](#), [s. 12\(11\)\(e\)\(12\)](#)

The Fuel-testing Pilot Projects (Biomix Project) Regulations 2007

- 12.**—(1) Amend the Fuel-testing Pilot Projects (Biomix Project) Regulations 2007^{M14} as follows.
- (2) In regulation 2 (interpretation) for the definition of “biomix” substitute—
““biomix” means a mixture that is produced by mixing biodiesel with gas oil;”
- (3) In regulation 5 (relief)—
- (a) in paragraph (1) omit “or, as the case may be, paragraph (3)”;
 - (b) for paragraphs (2) and (3) substitute—
“(2) Relief shall be in the form of a rebate of excise duty less the amount per litre for the time being specified in section 11(1)(b) of the Act (rebate for gas oil).”.
- (4) In the Schedule—
- (a) in the second sentence, for “ultra low sulphur diesel or sulphur-free diesel” substitute “ gas oil ”;
 - (b) in the third sentence, for “ultra low sulphur diesel or biodiesel and sulphur-free diesel” substitute “ gas oil ”.

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Marginal Citations

M14 [S.I. 2007/314](#).

Changes to legislation:

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