
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 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 ^{M1} 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 ^{M2}(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 ^{M3} (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).

Changes to legislation: *There are currently no known outstanding effects for the The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008, Section 8. (See end of Document for details)*

(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

M1 [S.I. 2004/2065](#), amended by [S.I. 2007/1640](#), 2007/3307.

M2 [Section 24A](#) was inserted by the [Finance Act 1996 \(c. 8\)](#), [section 7\(1\)](#).

M3 [Regulation 19A](#) was inserted by [S.I. 2007/1640](#) and amended by [S.I. 2007/3307](#).

Changes to legislation:

There are currently no known outstanding effects for the The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008, Section 8.