

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### HYDROCARBON OIL DUTIES: REBATED HEAVY OIL ETC

##### PART 1

###### REGULATING TRADERS IN REBATED HEAVY OIL

- 2 In section 100H(1) of the Customs and Excise Management Act 1979 (c. 2) (particular provision that may be made by registered excise dealers and shippers regulations), after paragraph (n) insert—
- “(p) authorised by section 24AA of the Hydrocarbon Oil Duties Act 1979 (regulation of traders in controlled oil).”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2.