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STATUTORY INSTRUMENTS

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**2002 No. 1773**

**The Hydrocarbon Oil (Marking) Regulations 2002**

**PART II**

**REQUIREMENT TO WORK**

**Prescribed markers and colouring substance**

- 3.**—(1) The following markers and colouring substance are prescribed by these Regulations—
- (a) for gas oil and light oil, the markers described in paragraph (2)(a) and (b) and the colouring substance described in paragraph (3);
  - (b) for kerosene, the markers described in paragraph (2)(a) and (c).
- (2) The markers are—
- (a) the common fiscal marker added in the proportion of not less than 6 kilograms per 1,000,000 litres of oil;
  - (b) quinizarin added in the proportion of not less than 1.75 kilograms per 1,000,000 litres of oil;
  - (c) coumarin added in the proportion of not less than 2 kilograms per 1,000,000 litres of oil.
- (3) The colouring substance is solvent red added in the proportion of not less than 4 kilograms per 1,000,000 litres of oil.

**Marking required for rebate**

- 4.** Subject to Part III (Exceptions to marking requirements), no rebate of duty on the delivery for home use of—
- (a) gas oil under section 11 (1)(b) or (ba) of the Act(1); or
  - (b) kerosene under section 11(1)(c) or 13AA(1) of the Act(2); or
  - (c) light oil under section 14(1) of the Act;

may be allowed unless there is added to the oil, in accordance with these Regulations, the markers and, in the case of gas oil, the colouring substance, prescribed by regulation 3.

**Marking required for delivery of oil without payment of duty**

- 5.** Subject to Part III (Exceptions to marking requirements), the Commissioners may not permit any gas oil or kerosene to be delivered for home use without payment of duty on that oil under

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(1) Relevant amendments to section 11 are the Finance Act 1986 (c. 41), section 2, the Finance Act 1996 (c. 8), section 5, the Finance Act 1997 (c. 16), section 7 and Schedule 18, Part I and the Finance Act 2000 (c. 17), section 10.

(2) Section 13AA(1) was inserted by the Finance Act 1996, section 5.

section 9 of the Act<sup>(3)</sup>, unless there is added to the oil, in accordance with these Regulations, the markers and, in the case of gas oil, the colouring substance, prescribed by regulation 3.

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(3) Section 9 was amended by the Excise Duty (Amendment of the Alcoholic Liquor Duties Act 1979 and the Hydrocarbon Oil Duties Act 1979) Regulations 1992 ([S.I. 1992/3158](#)), regulation 3.