
STATUTORY INSTRUMENTS

2004 No. 2065

CUSTOMS AND EXCISE

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

Made - - - - *6th August 2004*
Laid before Parliament *10th August 2004*
Coming into force *1st September 2004*

THE BIOFUELS AND OTHER FUEL SUBSTITUTES
(PAYMENT OF EXCISE DUTIES ETC.) REGULATIONS 2004

PART 1

Preliminary

1. Citation and commencement
2. Interpretation

PART 2

Effect on other enactments

3. Construction of references to hydrocarbon oil etc. in the Oil Act
4. Revocations
5. Amendment of the Deferment Regulations

PART 3

Warehousing

6. Production in warehouse
7. Warehousing

PART 4

Production premises

8. Requirement to make entry of production premises
- 8A (1) A producer to whom this regulation applies is liable...
- 8B A producer is not liable to make entry of production...

Changes to legislation: There are currently no known outstanding effects for the The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004. (See end of Document for details)

- 8C A producer who meets the first condition specified in regulation...
- 8D A producer to whom regulation 8A applies must not send...
- 8E Requirement to make entry of production premises used by several producers
- 8F Cancellation of an entry of production premises
- 9. Storage of biofuels on production premises
- 10. Rights of access
- 11. Provision of facilities by producers etc.
- 12. Removal of biofuel from production premises for warehousing

PART 5

Records and measurement

- 13. Motor and heating fuels record
- 13A (1) Every exempt producer must keep and preserve at production...
- 14. Fuel substitutes record and biodiesel record
- 15. Delivery note
- 16. Measurement

PART 6

Excise duty points, returns and payment

- 17. Excise duty points
- 18. Person liable
- 19. Returns, time and method of payment
- 19A Large producers

PART 7

Relief for electricity generation

- 20. Interpretation of this Part
- 21. Relief
- 22. Form of relief
- 23. Set-off
- 24. Applications
- 25. Cancellation of relief
- 26. General conditions
- 27. Conditions imposed by the Commissioners

PART 8

Biodiesel used otherwise than as road fuel

- 28. Applications for repayment under section 17A of the Oil Act
Signature

SCHEDULE — Particulars to be entered in the motor and Heating fuels record

- 1. Charge arising on setting aside
- 2. Charge arising on chargeable use

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004.