
STATUTORY INSTRUMENTS

2005 No. 3472

The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005

PART 1

PRELIMINARY, APPROVAL AND REGISTRATION

Citation and commencement

1. These Regulations may be cited as the Hydrocarbon Oil (Registered Remote Markers) Regulations 2005 and come into force on 10th January 2006.

Interpretation

2.—(1) In these Regulations—

“appropriate rebate” means

- (a) [^{F1}the rebate that would have been allowed at the time the hydrocarbon oil [^{F2} or, as the case may be, bioblend] was delivered for home use had it been marked as it is now marked including, where the case so requires, a rebate at such rate as appears to the Commissioners to be appropriate under section 11(5) of the Oil Act ^{M1} (rebate on heavy oil)]
- (b) [^{F3}the rebate that would have been allowed in relation to biodiesel at the biodiesel excise duty point had it been marked as it is now marked;]

[^{F4}“biodiesel excise duty point” means the excise duty point which applies for biodiesel by virtue of regulation 17 (excise duty points) of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004;]

[^{F5}“duty” means the excise duty charged on—

- (a) hydrocarbon oil by section 6(1) of the Oil Act (excise duty on hydrocarbon oil); ^{F6}...
- (b) bioblend by section 6AB(1) of that Act (excise duty on blends of biodiesel and heavy oils); [^{F7}and]
- (c) [^{F8}biodiesel by section 6AA(1) of that Act (excise duty on biodiesel);]

“mark” means to add to hydrocarbon oil [^{F9}or, as the case may be, [^{F10}biodiesel or] bioblend] any marker prescribed by regulations made under section 24 of the Oil Act (control of use of duty-free and rebated oil);

“the owner” means the owner of hydrocarbon oil [^{F9}or, as the case may be, [^{F11}biodiesel or] bioblend] that has been marked by a registered remote marker;

“the Oil Act” means the Hydrocarbon Oil Duties Act 1979;

“registered remote marker” has the meaning given in regulation 3 below.

(2) References in these Regulations to “set-off” are references to the arrangements for set-off made by regulation 6 of the Excise Duties (Deferred Payment) Regulations 1992^{M2} (set-offs).]

- F1** Words in reg. 2(1) renumbered (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(a)(i)**
- F2** Words in reg. 2(1) inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(2)(a)**
- F3** Words in reg. 2(1) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(a)(ii)**
- F4** Words in reg. 2(1) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(b)**
- F5** Words in reg. 2(1) substituted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(2)(b)**
- F6** Word in reg. 2(1) omitted (1.4.2022) by virtue of [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(c)(i)**
- F7** Word in reg. 2(1) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(c)(ii)**
- F8** Words in reg. 2(1) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(c)(iii)**
- F9** Words in reg. 2(1) inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(2)(c)**
- F10** Words in reg. 2(1) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(d)**
- F11** Words in reg. 2(1) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(2)(e)**

Marginal Citations

- M1** Section 11(5) was inserted by the Finance Act 2000(c. 17), section 10.
- M2** [S.I. 1992/3152](#), amended by [S.I. 1996/2537](#), 2004/2065.

Approval and registration

3.—(1) For the purposes of section 100G of the Management Act (registered excise dealers and shippers), the Commissioners may approve revenue traders who intend to mark hydrocarbon oil [F12, biodiesel][F13 or bioblend] and register them as registered excise dealers and shippers in accordance with section 100G(2) of the Management Act.

(2) A revenue trader who has been approved and registered in accordance with paragraph (1) above is a registered remote marker.

- F12** Word in reg. 3 inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(3)**
- F13** Words in reg. 3(1) inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(3)**

Certificates of registration

4.—(1) The Commissioners must furnish every registered remote marker with a certificate of registration.

(2) Every certificate of registration must contain the following particulars—

- (a) a unique reference number;
- (b) the name and (if different) the trading name of the registered remote marker;
- (c) the address of his principal place of business;
- (d) particulars of the hydrocarbon oil [^{F14}biodiesel or][^{F15}or, as the case may be, bioblend] that he may mark;
- (e) particulars of the premises and places where he may mark that oil [^{F16}, biodiesel][^{F17}or bioblend]; and
- (f) any other conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of the Management Act.

- F14** Words in reg. 4(2)(d) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(4)(a)**
- F15** Words in reg. 4(2)(d) inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(4)(a)**
- F16** Word in reg. 4(2)(e) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(4)(b)**
- F17** Words in reg. 4(2)(e) inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(4)(b)**

Revocation or variation of approval and registration

5.—(1) The Commissioners must give a registered remote marker not less than sixty days written notice if they intend to revoke his approval and registration or vary its terms.

(2) Paragraph (1) above does not apply if the Commissioners vary the terms of the approval and registration of a registered remote marker at his request.

(3) If the Commissioners vary the terms of the approval and registration of a registered remote marker, they must furnish him with a corrected certificate of registration.

Privileges of a registered remote marker

6.—(1) A registered remote marker may mark hydrocarbon oil [^{F18}, biodiesel or][^{F19}and bioblend] after it has been delivered for home use.

(2) A registered remote marker may mark both hydrocarbon oil [^{F18}, biodiesel or][^{F19}and bioblend] that he owns and hydrocarbon oil that he does not own.

- F18** Words in reg. 6 inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(5)**
- F19** Words in reg. 6 inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(5)**

Withdrawal or restriction of privileges

7.—(1) If the Commissioners give a registered remote marker notice in accordance with regulation 5 above, they may withdraw or restrict the privileges afforded by regulation 6 above until the revocation or variation takes effect.

(2) Privileges may be withdrawn or restricted with immediate effect, or with effect from a date specified in the written notice given in accordance with regulation 5 above.

(3) The Commissioners may not withdraw or restrict a privilege unless it appears to them that this is necessary to protect the revenues derived from the duty.

Changes to legislation:

There are currently no known outstanding effects for the The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005, PART 1.