
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 the rebate that would have been allowed at the time the hydrocarbon oil 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⁽¹⁾ (rebate on heavy oil);

“duty” means the excise duty charged on hydrocarbon oil by section 6(1) of the Oil Act⁽²⁾ (excise duty on hydrocarbon oil);

“mark” means to add to hydrocarbon oil 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 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⁽³⁾ (set-offs).

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 and register them as registered excise dealers and shippers in accordance with section 100G(2) of the Management Act.

(1) Section 11(5) was inserted by the Finance Act 2000(c. 17), section 10.

(2) Section 6(1) was amended by the Finance Act 1981(c. 35), section 4, the Finance Act 1982(c. 39), section 4, the Finance Act 1989(c. 26), section 1, the Finance Act 1990(c. 29), Schedule 19, Part 1, the Finance Act 1997(c. 16), section 7, and the Finance Act 1998(c. 36), section 6 (in the latter case, with effect from a date that has yet to be appointed).

(3) S.I.1992/3152, amended by S.I. 1996/2537, 2004/2065.

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

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 that he may mark;
- (e) particulars of the premises and places where he may mark that oil; 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.

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 after it has been delivered for home use.

(2) A registered remote marker may mark both hydrocarbon oil that he owns and hydrocarbon oil that he does not own.

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.