## STATUTORY INSTRUMENTS

## 2007 No. 1640

## The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) (Amendment) Regulations 2007

## **Amendment of Part 6**

**8.**—(1) Amend regulation 19 as follows.

- (2) For paragraph (1) substitute—
  - "(1) The requirements in paragraph (1A) apply to a producer, other than a large producer, in relation to—
    - (a) each of his entered premises, and
    - (b) any premises for which he is liable to make entry that have not been entered.

(1A) A producer to whom this paragraph applies must no later than the fifteenth day of each quarter—

- (a) furnish a return of the quantities of biodiesel, bioethanol and fuel substitute, and
- (b) pay the biofuels duty
  - in respect of which there was an excise duty point in the preceding quarter.".
- (3) In paragraph (4) for "month" substitute "quarter".
- (4) After paragraph (7) insert—

"(8) Every producer who is a producer on 30th June 2007 must, in relation to each of his entered premises, no later than 13 July 2007 —

- (a) furnish a return of the quantities of biodiesel, bioethanol, and fuel substitute; and
- (b) pay the biofuels duty,

in respect of which there was an excise duty point in June 2007.".