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STATUTORY INSTRUMENTS

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**2007 No. 2406**

**EXCISE**

**The Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) (Amendment) Regulations 2007**

*Made* - - - - *13th August 2007*  
*Laid before Parliament* *15th August 2007*  
*Coming into force* - - *5th September 2007*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 20AA(1)(a) and (2)(a), (b), (c), (e), (h) and (i) of the Hydrocarbon Oil Duties Act 1979(1):

1. These Regulations may be cited as the Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) (Amendment) Regulations 2007 and come into force on 5th September 2007.
2. Amend the Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) Regulations 2006(2) as follows.
3. In regulation 1(2) omit "and shall cease to have effect on 12th January 2009".
4. In regulation 3 for "produced partly" substitute "produced wholly or partly".

13th August 2007

*Paul Gray*  
*Steve Lamey*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

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(1) 1979 c. 5; section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26). Relevant amendments were made to section 20AA by Part 1(4) of Schedule 23 to the Finance Act 1993(c. 34) and section 10(3) of the Finance Act 2000 (c. 17). Section 27(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2) as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11).

(2) S.I. 2006/3426.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) Regulations 2006 ([S.I.2006/3426](#)) (“the principal Regulations”).

Regulation 2 introduces the amendments

Regulation 3 revokes that part of regulation 1(2) of the principal Regulations that sets the date on which those Regulations are to cease to have effect.

Regulation 4 extends the partial relief from excise duties, provided by regulation 3 of the principal Regulations, to sulphur-free diesel produced wholly from the hydrogenation of biomass.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.