

*This Statutory Instrument has been made to correct errors in S.I.2005/3320 and S.I.2007/1640 and is being issued free of charge to all known recipients of those Statutory Instruments.*

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STATUTORY INSTRUMENTS

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**2007 No. 3307**

**EXCISE**

**The Biofuels and Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2007**

<i>Made</i>	- - - -	<i>22nd November 2007</i>
<i>Laid before Parliament</i>		<i>23rd November 2007</i>
<i>Coming into force</i>	- -	<i>31st December 2007</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 6AC(4), 6AF(4), 20AA(2)(b), (c), (d), (g) and (h), 20AA(3), 21(1)(a) of, and paragraph 11 of Schedule 3 to the Hydrocarbon Oil Duties Act 1979(a), and regulation 3(1)(e) of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004(b).

1. These Regulations may be cited as the Biofuels and Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2007 and come into force on 31st December 2007.

2. The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004 are amended as follows.

3.—(1) Amend regulation 19(c) as follows.

(2) In paragraph (4) for “paragraph (1)” substitute “paragraph (1A)”.

(3) In paragraph (6)(a) for “paragraph (1)” substitute “paragraph (1A)”.

4.—(1) Amend regulation 19A as follows.

(2) In paragraph (2) for “paragraph (9)” substitute “paragraph (1)”.

(3) For paragraph (5) substitute-

“(5) Regulations 19(2) to 19(6) apply to large producers as they apply to producers and in the case of regulation 19(4) it applies with the substitution of “month” for “quarter”.”

5. The Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005(d) are amended as follows—

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(a) 1979 c.5; 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 the paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005, namely “the Commissioners” means “the Commissioners for Her Majesty's Revenue and Customs”. Section 6AC was added by section 5(4) of the Finance Act 2002 (c.23). Section 6AF was added by section 10(3) of the Finance Act 2004 (c.12). Section 20AA was added by section 2(1) of the Finance Act 1989 (c. 26). Paragraph 11 of Schedule 3 was amended by paragraph 4 of Schedule 4 to the Finance Act 1985, (c.54).

(b) S.I. 2004/2065.

(c) Regulation 19 was amended, and regulation 19A was added, by S.I. 2007/1640.

(d) S.I. 2005/3320, to which there are amendments not relevant to these Regulations.

- (a) in regulation 8(a), for “they relate” substitute “it relates”;
- (b) in both places in regulation 10(1), for “that is afforded” substitute “allowed”;
- (c) in regulation 11(4), for “to be paid” substitute “claimed”.

*Dave Hartnett  
Mike Hanson*

22nd November 2007

Two of the Commissioners for Her Majesty’s Revenue and Customs

### **EXPLANATORY NOTE**

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

These Regulations correct minor errors in the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004 (S.I. 2004/2065) (“the 2004 Regulations”) that occurred when that instrument was amended by S.I. 2007/1640. These Regulations also correct minor errors in the Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005 (S.I. 2005/3320) (“the 2005 Regulations”).

Regulation 2 introduces the corrections to the 2004 Regulations.

Regulation 3 amends regulation 19(4) and 6(a) of the 2004 Regulations so that they now refer to regulation 19(1A) of the 2004 Regulations.

Regulation 4(2) corrects a typographical error in regulation 19A(2) of the 2004 Regulations. Regulation 4(3) substitutes a new regulation 19A(5). By virtue of that amendment the requirements of regulations 19(7) and 19(8), which apply to all producers of biofuels, are no longer made to apply specifically to large biofuel producers. In addition the text of regulation 19(4) is amended in its application to large biofuel producers to reflect the frequency with which they are required to furnish returns and make duty payments.

Regulation 5 makes corrections, for the sake of internal consistency, to the 2005 Regulations.

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

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