
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for a relief from biodiesel duty in respect of biodiesel produced from waste cooking oil. Relief is allowed upon application by a qualified claimant, who is defined in Regulation 2 as a person who produces biodiesel from waste cooking oil, who is an approved person, or who is liable to pay biofuels duty in accordance with regulation 18 of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004. Regulation 3 construes a reference to duty on hydrocarbon oil as including a duty on biodiesel. Regulation 4 sets out the scope of the relief.

Regulations 5 and 6 set out the form that the relief will take and how the relief shall be calculated. The relief is in the form of an allowance to be set-off against duty payable to the Commissioners for Her Majesty's Revenue and Customs.

Regulation 7 describes how the relief is to be set-off against liability to duty of the qualified claimant. Regulation 8 provides for the way that applications for relief must be made.

Regulation 9 requires the repayment of any relief where there is contravention of, or failure to comply with, the conditions under which the relief is granted.

Regulation 10 imposes conditions that claimants for relief must, on demand, produce evidence that the biodiesel has been produced from waste cooking oil and that the duty claimed has not been subject to any other relief.

Regulation 11 states that for the purposes of regulation 10, samples of the biodiesel for which relief is being claimed, may be required.

Regulation 12 provides for the imposition of further conditions on qualified claimants.

These Regulations were made in relation to Commission Regulation (EC) No. 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty establishing the European Community (General Block Exemption Regulation) (O.J. 2008 No. L214/3).

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.