

**2014 No. 471**

**EXCISE**

**The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) (Amendment) Regulations 2014**

<i>Made</i> - - - -	<i>4th March 2014</i>
<i>Laid before Parliament</i>	<i>6th March 2014</i>
<i>Coming into force</i> - -	<i>1st April 2014</i>

The Commissioners for Her Majesty's Revenue and Customs(a) make the following Regulations in exercise of the powers conferred by sections 21(1)(a) and (2) of, and paragraph 3 of Schedule 3 to, the Hydrocarbon Oil Duties Act 1979(b) and sections 93(1)(a), (b), (c), (2)(a) and (3) and 118A(1) and (2) of the Customs and Excise Management Act 1979(c):

**Citation and commencement**

1. These Regulations may be cited as the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) (Amendment) Regulations 2014 and come into force on 1st April 2014.

**Amendments to the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004**

2. Amend the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004(d) as follows.

3. In regulation 7 (warehousing)—

- (a) in paragraph (1)—
  - (i) in sub-paragraph (a) omit “or”;
  - (ii) at the end of sub-paragraph (b) insert “or,”;
  - (iii) after sub-paragraph (b) insert—

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- (a) The power to make regulations under section 21 of the Hydrocarbon Oil Duties Act 1979 (c. 5) is conferred on “the Commissioners”. By virtue of section 27(3) “the Commissioners” has the same meaning as given in the Customs and Excise Management Act 1979 (c. 2). Section 1(1) of the Customs and Excise Management Act 1979 (c. 2) (as amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 20 and 22(b)) defines “the Commissioners” as “the Commissioners for Her Majesty’s Revenue and Customs”.
  - (b) 1979 c. 5; section 21(1)(a) and (2) of the Hydrocarbon Oil Duties Act 1979 provides that the Commissioners may make regulations which relate to hydrocarbon oil. Section 6AF of that Act (which was inserted by the Finance Act 2004 (c. 12), section 10(3)) provides that the Commissioners may by regulations provide for references in the Act to hydrocarbon oil to be construed as including references to bioethanol. Regulation 3(1) of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004 provides that references to hydrocarbon oil in section 21(2) of, and paragraphs 3 and 11 of Schedule 3 to, the Hydrocarbon Oil Duties Act 1979 are to be construed as including references to bioethanol.
  - (c) 1979 c. 2; section 93 (1) was substituted by the Finance (No 2) Act 1992 (c. 48), Schedule 2, paragraph 2(1); section 93 (2)(a) was amended by the Finance Act 1981 (c. 35), Schedule 8, Part I, paragraph 2(a); section 93(3) was amended by the Finance (No 2) Act 1992, Schedule 2, paragraph 2(4); section 118A was inserted by Schedule 5 to the Finance Act 1991 (c. 31) and amended by the Finance (No.3) Act 2010 (c. 33), Schedule 13, paragraph 1.
  - (d) S.I. 2004/2065; to which there are amendments not relevant to these Regulations.

- “or
- (c) bioethanol for the production of biodiesel.”
- (b) for paragraph (2)(b) substitute—
- “(b) bioethanol may be warehoused only for the purpose of —
- (i) blending with hydrocarbon oil to produce bioethanol blend; or
- (ii) producing biodiesel.”
4. In the Schedule (particulars to be entered in the motor fuels record)—
- (a) in paragraph 1 (charge arising on setting aside) after sub-paragraph (c)(x) insert—
- “(xa) suitable only as an additive or extender in fuel for an engine powered by liquefied petroleum gas,”;
- (b) in paragraph 2 (charge arising on chargeable use)—
- (i) after sub-paragraph (c)(x) insert—
- “(xa) an additive or extender in fuel for an engine powered by liquefied petroleum gas,”; and
- (ii) in sub-paragraph (c)(xii), after “(iv)” insert “or (xa)”.

*Ruth Owen*  
*Simon Bowles*

4th March 2014

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

#### **EXPLANATORY NOTE**

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

These Regulations amend the Biofuels and Other Fuels Substitutes (Payment of Excise Duties etc.) Regulations 2004 (S.I. 2004/2065) (“the principal Regulations”) to allow bioethanol for the production of biodiesel to be produced and warehoused in an excise warehouse. They also amend the particulars that must be entered in the motor fuels record in the Schedule to the principal Regulations to include particulars of additives and extenders set aside for use or used in fuel for an engine powered by liquefied petroleum gas.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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