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STATUTORY INSTRUMENTS

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**2022 No. 234**

**The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022**

**PART 2**

Consequential amendments

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

7.—(1) The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004<sup>(1)</sup> are amended as follows.

(2) In regulation 2(1) (interpretation)—

(a) at the appropriate places insert—

““kerosene heating system” means a heating system which uses a furnace or boiler which is designed or adapted to use kerosene as fuel;”;

““light oil heating system” means a heating system which uses a furnace or boiler which is designed or adapted to use light oil as fuel;”;

““non-kerosene heating system” means a heating system which uses a furnace or boiler which is designed or adapted to use heavy oil other than kerosene as fuel;”;

(b) for the definition of “motor fuels record” substitute—

““motor and heating fuels record” has the meaning given in regulation 13;”.

(3) In regulation 13 (motor fuels record), in the heading and paragraphs (1) and (3), after “motor”, in each place it occurs, insert “and heating”.

(4) In the Schedule (particulars to be entered in the motor fuels record)—

(a) in the heading after “Motor” insert “and Heating”;

(b) in paragraph 1 (charge arising on setting aside)—

(i) in the words before sub-paragraph (a), after “motor” insert “and heating”;

(ii) in sub-paragraph (bb), for “other than as fuel for a road vehicle” substitute “as fuel for an excepted machine”;

(iii) after sub-paragraph (c)(vi) insert—

“(via) suitable only for use in a light oil heating system;

(vib) suitable only for use in a kerosene heating system;

(vic) suitable only for use in a non-kerosene heating system;”;

(iv) after sub-paragraph (c)(xa) insert—

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(1) [S.I. 2004/2065](#). Relevant amending instruments are [S.I. 2007/1640](#), [2008/753](#), [2014/471](#) and [2016/976](#).

- “(xb) suitable only as an additive or extender in fuel for use in a light oil heating system;
- (xc) suitable only as an additive or extender in fuel for use in a kerosene heating system;
- (xd) suitable only as an additive or extender in fuel for use in a non-kerosene heating system;”;
- (v) in sub-paragraph (h) after “motor” insert “and heating”;
- (c) in paragraph 2 (charge arising on chargeable use)—
  - (i) in the words before sub-paragraph (a), after “motor” insert “and heating”;
  - (ii) in sub-paragraph (c)(vi) for “(iv)” substitute “(v)”;
  - (iii) after sub-paragraph (c)(vi) insert—
    - “(via) fuel for use in a light oil heating system;
    - (vib) fuel for use in a kerosene heating system;
    - (vic) fuel for use in a non-kerosene heating system;”;
  - (iv) after sub-paragraph (c)(xa) insert—
    - “(xb) an additive or extender in fuel for use in a light oil heating system;
    - (xc) an additive or extender in fuel for use in a kerosene heating system;
    - (xd) an additive or extender in fuel for use in a non-kerosene heating system;”;
  - (v) in sub-paragraph (e) after “motor” insert “and heating”.