

2010 No. 2868

EXCISE

**The Hydrocarbon Oil Duties (Marine Voyages Reliefs)
(Amendment) Regulations 2010**

<i>Made</i>	- - - -	<i>30th November 2010</i>
<i>Laid before Parliament</i>		<i>1st December 2010</i>
<i>Coming into force</i>	- -	<i>1st January 2011</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 20AA of the Hydrocarbon Oil Duties Act 1979(a).

Citation and commencement

1. These Regulations may be cited as the Hydrocarbon Oil Duties (Marine Voyages Reliefs) (Amendment) Regulations 2010 and come into force on 1st January 2011.

Amendment of the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

2. The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996(b) are amended as follows.

3. For regulation 3(5) substitute—

“(5) No relief shall be allowed by paragraph 1(b) above unless the person who has paid the duty to the Commissioners is an approved person.”

4. In regulation 6(2), for “an approved person”, substitute “the approved person referred to in regulation 3(5)”.

Mike Eland
Steve Lamey

30th November 2010

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

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- (a) 1979 c. 5; s.20AA was inserted by the Finance Act 1989 (c. 26), section 2(1); the reference in section 20AA to hydrocarbon oil is to be construed as including a reference to biodiesel, bioethanol, bioblend and bioethanol blend, by virtue of regulation 3 of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc) Regulations 2004 (S.I. 2004/2065), which is made under sections 6AC and 6AF of the Hydrocarbon Oil Duties Act 1979; section 6AC was inserted by the Finance Act 2002 (c. 23), section 5(4), and section 6AF was inserted by the Finance Act 2004 (c. 12), section 10(3); the power to make regulations under section 20AA is conferred on “the Commissioners”; section 27(3) provides that “the Commissioners” has the same meaning as that which it bears in the Customs and Excise Management Act 1979 (c. 2); section 1 of the latter Act (as amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50(6) and Schedule 4, paragraphs 20 and 22(b)), provides that “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs.
- (b) S.I. 1996/2537, amended by S.I. 2008/753.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996 (S.I. 1996 No. 2537, “the 1996 Regulations”) in relation to the provision made by those Regulations for the repayment of excise duty paid on fuel supplied for use on a ship that will be engaged on a sea voyage. The 1996 Regulations restricted the relief to circumstances where the fuel in question was ‘supplied by an approved person’, thereby rendering it unavailable when there was any intermediate transaction. These Regulations remove that restriction, while preserving the requirement (which followed from the restriction) that the duty in question should have been paid to the Commissioners by an approved person.

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.

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