

Statutory Document No. 2015/0040



Hydrocarbon Oil Duties Act 1986

HYDROCARBON OIL (MARKING AND DESIGNATED MARKERS) (AMENDMENT) REGULATIONS 2015

Laid before Tynwald: 18 February 2015
Coming into Operation: 1 April 2015

The Treasury makes the following Regulations under sections 27(1), 27A(3) of, and Schedule 3 to, the Hydrocarbon Oil Duties Act 1986.

1 Title

These Regulations are the Hydrocarbon Oil (Marking and Designated Markers) (Amendment) Regulations 2015.

2 Commencement

These Regulations come into operation on 1 April 2015.

3 Amendment of the Hydrocarbon Oil (Marking) Regulations 2002

- (1) The Hydrocarbon Oil (Marking) Regulations 2002¹ are amended as follows.
- (2) In regulation 2(1) (interpretation), after the definition of “the common fiscal marker”, insert —
“the common United Kingdom fiscal marker” means ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene;**”**
- (3) In regulation 3 (prescribed markers and colouring substance) —
 - (a) in paragraph (1) —
 - (i) in sub-paragraphs (a) and (c), for “paragraph (2)(a) and (b)” substitute **“paragraph (2)(a), (b) and (d)”**; and
 - (ii) in sub-paragraphs (b) and (d), for “paragraph (2)(a) and (c)” substitute **“paragraph (2)(a), (c) and (d)”**;
 - (b) in paragraph (2) —

¹ SD 485/02, which has been amended by SD 446/07 and SD 232/08.

- (i) replace the full stop at the end of sub-paragraph (c) with a semi-colon; and
- (ii) after sub-paragraph (c) insert —
 - ❏(d) the common United Kingdom fiscal marker added in the proportion of not less than 2.5 kilograms per 1,000,000 litres of oil. ❏;
- (c) in paragraph (3) after “oil”, insert ❏and containing not less than 0.4 kilograms per 1,000,000 litres of 1-[(2-Methylphenyl)azo]-2-naphthol❏;
- (d) in paragraph (4), for “regulation 3(2)(a), (b)” substitute ❏regulation 3(2)(a), (b) and (d)❏; and
- (e) in paragraph (5), for “regulation 3(2)(a) and (c)” substitute ❏regulation 3(2)(a), (c) and (d)❏.

4 The Hydrocarbon Oil (Designated Markers) Regulations 1996

- (1) The Hydrocarbon Oil (Designated Markers) Regulations 1996² are amended as follows.
- (2) In regulation 2 (designation of markers) —
 - (a) in paragraph (1), omit “(except for 2-Furaldehyde)”;
 - (b) in paragraph (2) —
 - (i) for “Coumarin”, substitute ❏1:2 benzopyrone❏; and
 - (ii) after the third designated marker, insert ❏((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene.❏.

MADE 29th January 2015

W E TEARE
Minister for the Treasury

² SD 382/96, amended by SD 485/02.



EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into operation on 1 April 2015, amend the Hydrocarbon Oil (Marking) Regulations 2002³ (“the principal Regulations”) and the Hydrocarbon Oil (Designated Markers) Regulations 1996⁴ (“the designated markers Regulations”).

The Regulations amend the principal Regulations to:

- a) prescribe a new marker (the common United Kingdom fiscal marker) for all types of oil and bioblend to allow for a rebate on, or delivery without payment of excise duty of, any oil or bioblend (subject to any exceptions provided by or under regulations); and
- b) increase the concentration of the current colouring substance (C1 Solvent Red 24) prescribed in regulation 3(3) of the principal Regulations. The colouring substance must be added to gas oil, light oil and bioblend that is a mixture of biodiesel and gas oil, before a rebate on, or delivery without payment of excise duty of, any oil or bioblend is allowed under the Hydrocarbon Oil Duties Act 1986.

The Regulations also amend the designated markers Regulations to designate the new marker.

The new marker being introduced, in addition to the existing markers, will mark rebated fuels, including off-road diesel (commonly known as “red diesel”) and kerosene, which is primarily used for heating oil. The move will make rebated fuel much harder to “launder” (i.e. remove the marker from it) and boost the fight against illegal fuel laundering, as the new marker mix is more resistant to laundering.

³ SD 485/02, amended by SD 446/07 and SD 232/08.

⁴ SD 382/96, amended by SD 485/02.