

**2015 No.0000**

**EXCISE**

**The Hydrocarbon Oil and Biofuels (Road Fuel in Defined Areas) (Reliefs) (Amendment) Regulations 2015**

*Made* - - - - - \*\*\*

*Laid before Parliament* \*\*\*

*Coming into force in accordance with regulation 2*

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 and Biofuels (Road Fuel in Defined Areas) (Reliefs) (Amendment) Regulations 2015.

2.—(1) Apart from regulations 4, 5(a), 6 and 7, they come into force on 1st May 2015.

(2) Regulations 4, 5(a), 6 and 7 come into force on [                      ].

**Amendments to the Hydrocarbon Oil and Biofuels (Road Fuel in Defined Areas) (Reliefs) Regulations 2011**

3. The Hydrocarbon Oil and Biofuels (Road Fuel in Defined Areas) (Reliefs) Regulations 2011(b) are amended as follows.

4. In regulation 2 (interpretation) for the definition of “defined area” substitute—

““defined area” means an area specified in Schedule 1;”;

5. In regulation 6 (application for relief)—

(a) in paragraph (2), for “the Schedule” substitute “Schedule 2”; and

(b) for paragraph (4) substitute—

“(4) Unless, for reasonable cause, the Commissioners allow an application to be made at a later date, no relief shall be allowed if the application is received by the Commissioners later than 30 days after the end of the month to which it relates.”.

---

(a) 1979 c. 5: section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26) and has been amended by the Finance Act 1993 (c. 34), Schedule 23, Part 1(4), the Finance Act 1994 (c. 9), Schedule 4, part 3, paragraphs 49 and 54, the Finance Act 2000 (c. 17), section 10(3) and the Finance Act 2008 (c. 9), Schedule 5, paragraph 17 and Schedule 6, paragraphs 24 and 30. The power to make Regulations under section 20AA 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 that Act (as amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraphs 20 and 22 (b)) defines “the Commissioners” as “the Commissioners for Her Majesty's Revenue and Customs”.

(b) S.I. 2011/2935.

6. Re-number the Schedule as “Schedule 2”.

7. Before Schedule 2 (as re-numbered by regulation 6), insert—

**“SCHEDULE 1  
DEFINED AREAS**

Regulation 2

The Inner and Outer Hebrides

The Northern Isles

The Islands of the Clyde

The Isles of Scilly

Hawes, North Yorkshire

The following postcode districts in England—

EX35

LA17

NE48

The following postcode districts in Scotland—

IV14

IV21

IV22

IV26

IV27

IV54

KW12

PA38

PA80

PH19

PH23

PH36

PH41”

date

*name*  
*name*  
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 Hydrocarbon Oil and Biofuels (Road Fuel in Defined Areas) (Reliefs) Regulations 2011 (S.I. 2011/2935).

They extend the fuel duty relief scheme to more defined areas from [            ].

From 1st May 2015 they make explicit that no relief is allowed if a claim is received later than 30 days after the month to which it relates unless, for reasonable cause, the Commissioners allow a claim to be made late.

A Tax Information and Impact Note covering this instrument will be published on the Government website at <http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.