



HM Revenue
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The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022: statements under paragraph 15 of Schedule 8 to the European Union (Withdrawal) Act 2018

The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234) amend a regulation that was made under section 2(2) of the European Communities Act 1972.

In accordance with the requirements of paragraph 15 of Schedule 8 to the European Union (Withdrawal) Act 2018, we are required to make a statement setting out:

- why, in our opinion, there are good reasons for the amendment
- the law relevant to the amendment
- the effect of the amendment on retained EU law

Because of an oversight, the statement was not included in the [explanatory memorandum](#) in line with current practice, and we apologise for this omission.

Regulation 15 of the Hydrocarbon Oil (Marking) Regulations 2002 (S.I. 2002/1773 “the 2002 Regulations”) was made under section 2(2) of the European Communities Act 1972. Regulation 6(5) of the Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 amends it to extend the prohibition on adding any chemical identifier or dye other than the marker prescribed by the 2002 Regulations to rebated biodiesel. In our view there are good reasons for this amendment.

This amendment supplements other amendments to the 2002 Regulations made by the Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238). Those amendments extend the existing requirement to mark rebated fuels to biodiesel. The parts of the 2002 Regulations amended by that instrument were made under powers in the Hydrocarbon Oil Duties Act 1979, which is domestic legislation, and so no statement was required under paragraph 15 of Schedule 8.

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As part of the changes to the use of rebated fuels from 1 April 2022, the government decided to extend fuel duty to biodiesel used for heating so that biodiesel is treated in the same way as diesel. Extending the prohibition on adding any chemical identifier or dye other than the prescribed marker to rebated biodiesel is consistent with the requirements that apply to other rebated fuels, including diesel, and will help to ensure that HMRC can identify any misuse of rebated biodiesel.

Yours sincerely,



Jim Harra
CHIEF EXECUTIVE AND
PERMANENT SECRETARY



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