STATUTORY INSTRUMENTS

2015 No. 550

EXCISE

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

Made - - - -	*4th March 2015*
Laid before Parliament	*6th March 2015*
Coming into force - -	*1st April 2015*

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(**1**):

Citation and commencement

1. These Regulations may be cited as the Hydrocarbon Oil and Biofuels (Road Fuel in Defined Areas) (Reliefs) (Amendment) Regulations 2015 and come into force on 1st April 2015.

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

2. The Hydrocarbon Oil and Biofuels (Road Fuel in Defined Areas) (Reliefs) Regulations 2011(**2**) are amended as follows.

3. In regulation 2 (interpretation) for the definition of "defined area" substitute—

""defined area" means an area specified in Schedule 1;".

4. In regulation 6 (application for relief)—

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

(b) for paragraph (4) substitute—

(**1**) 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".

(**2**) S.I. 2011/2935.