

**2008 No. 3019**

**EXCISE**

**The Excise Duties (Road Fuel Gas) (Reliefs) (Revocation)  
Regulations 2008**

<i>Made</i>	- - - -	<i>24th November 2008</i>
<i>Laid before Parliament</i>		<i>24th November 2008</i>
<i>Coming into force</i>	- -	<i>1st December 2008</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 20AA(1)(a) and (2)(a), (b), (c), (h) and (i) of the Hydrocarbon Oil Duties Act 1979(a):

1. These Regulations may be cited as the Excise Duties (Road Fuel Gas) (Reliefs) (Revocation) Regulations 2008 and come into force on 1st December 2008.
2. The Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2008(b) are revoked.

*Mike Eland  
Steve Lamey*

24th November 2008                      Two of the Commissioners for Her Majesty's Revenue and Customs

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st December 2008, revoke the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2008 (S.I. 2008/2167) ("the principal Regulations").

The principal Regulations provide for a partial relief from the excise duty charged on road fuel gas. The result of the application of the relief (which is provided for in the form of a remission of part of the duty that is chargeable) is that the amount that a person is liable to pay in respect of excise duty on road fuel gas is reduced by the amounts specified in the principal Regulations.

The rates of duty charged on road fuel gas are prescribed by section 8(3) of the Hydrocarbon Oil Duty Act 1979 (c.5) ("the Oil Act"). Section 15(5) of the Finance Act 2008 (c.9) ("the Finance Act") amended section 8(3) of the Oil Act so as to increase the rates of duty with effect from 1st October 2008. The principal Regulations negated the effect of section 15(5) of the Finance Act.

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(a) 1979 c. 5; section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26). Relevant amendments were made to section 20AA by Part 1(4) of Schedule 23 to the Finance Act 1993 (c. 34) and section 10(3) of the Finance Act 2000 (c. 17). Section 27(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2), namely "the Commissioners" means "the Commissioners for Her Majesty's Revenue and Customs" (see the amendment made by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11)).

(b) S.I. 2008/2167.

This instrument revokes the principal Regulations and thus reduces the amount of relief afforded in respect of road fuel gas. The result is that the amount a person is liable to pay in respect of excise duty on road fuel gas is as specified in section 8(3) of the Oil Act (as amended by section 15(5) of the Finance Act).

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.