STATUTORY INSTRUMENTS

2006 No. 1348

EXCISE

The Fuel-testing Pilot Projects (Biogas Project) Regulations 2006

Made - - - -	*17th May 2006*
Laid before Parliament	*18th May 2006*
Coming into force - -	*10th June 2006*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 20AB(1) to (3), (5) and (12) of the Hydrocarbon Oil Duties Act 1979 (**a**):

Citation and Commencement

1. These Regulations may be cited as the Fuel-testing Pilot Projects (Biogas Project) Regulations 2006 and come into force on 10th June 2006.

Interpretation

2. In these Regulations—

"biogas" means a natural road fuel gas within the meaning of section 5 of the Hydrocarbon Oil Duties Act 1979 consisting as a carbon neutral liquid gas of 96% methane (CH4) and not less than 3.75% nitrogen and containing minor trace elements;

"the project" means the project described in the Schedule to these Regulations.

Experimental fuel

3. Biogas is an experimental fuel.

Experimental period

4. The experimental period for biogas is 10th June 2006 to 28th February 2011.

(**a**) 1979 c.5; section 20AB was inserted by section 3 of the Finance Act 2001(c.9). Section27 (3) applies the definition of the "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979(c.), namely "the Commissioners" means" the Commissioners for Her Majesty's Revenue and Customs". The definition in section 1(1) was amended by the Commissioners for Revenue and Customs Act 2005(c.11), Schedule 4 paragraph 22(b).

Relief

5. On biogas used or to be used for the purposes of the project there shall be allowed relief in the form of a rebate of 100% of the excise duty (subject to any conditions imposed and directions given by the Commissioners).

David Varney
Paul Gray

17th May 2006 Two of the Commissioners for Her Majesty's Revenue and Customs

SCHEDULE

Regulation 2

The project is that approved by the Commissioners for Her Majesty's Revenue and Customs on 17th May 2006,which approval was confirmed by their letter dated 18th May 2006 addressed to Enertech (1983) Limited the company conducting the project. The purpose of the project is to test biogas as a fuel in vehicles to evaluate the emission benefits of gas obtained from landfill sites and to provide information on the issues and problems that arise from the handling and use of such gas as an automotive fuel and the operation of gas powered vehicles. The registered office of Enertech (1983) Limited is Wentworth View, 1A Barnsley Road, Ackworth, Near Pontefract, West Yorkshire WF7 7BS.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations which come into force on 10th June 2006,are made under the powers conferred on the Commissioners for Her Majesty's Revenue and Customs by section 20AB of the Hydrocarbon Oil Duties Act 1979.Section 20AB provides that the Commissioners may make regulations allowing relief from excise duty on experimental fuel within fuel testing projects approved by them. These projects must be connected with the technological development of more environment friendly fuels. Section 20AB provides that the Commissioners may impose conditions and give directions in connection with such relief, which they are doing separately.

Regulation 3 describes the fuel (biogas) that will be subject to the relief and regulation 4 sets out the period for which the relief will apply. Regulation 5 describes the form of the duty relief. The Schedule contains details of this particular project.

STATUTORY INSTRUMENTS

2006 No. 1348

EXCISE

The Fuel-testing Pilot Projects (Biogas Project) Regulations 2006

£3.00

© Crown copyright 2006

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E0691 5/2006 160691T 19585