STATUTORY INSTRUMENTS

1961 No. 861

CUSTOMS AND EXCISE

The Hydrocarbon Oils (Marking of Gas Oil) Regulations, 1961

Made - - - -	3*rd May*, 1961
Laid before Parliament	8*th May*, 1961
Coming into Operation	1*st July*, 1961

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by sections 198 and 200 of the Customs and Excise Act, 1952(a), and by section 9 of, and Part I of the Second Schedule to, the Finance Act, 1960(b), hereby make the following Regulations:—

1. No rebate of duty under section 199 of the Customs and Excise Act, 1952(a) shall be allowed on the delivery for home use of gas oil unless—

(*a*) there have been added to the oil at the time, in the manner, and in the proportions prescribed by these Regulations the markers and colouring substance prescribed by these Regulations; or

(*b*) the Commissioners are satisfied that the oil has been marked and coloured outside the United Kingdom in such a way as to comply with the requirements of Regulations 2 and 3 (*a*) of these Regulations and a declaration is furnished to that effect at the time of making entry of the said oil,

provided that the Commissioners may permit marking and colouring to be dispensed with in the case of oil delivered in such circumstances as they may allow and subject to such conditions, including the giving of security, as they may impose.

2.—(*a*) The prescribed markers for the purposes of section 9 of the Finance Act, 1960(b) (hereinafter called "the markers") shall be

(i) 1:4 di-hydroxyanthraquinone;

(ii) furfuraldehyde.

(*b*) The prescribed colouring substance (hereinafter called "the colouring substance") shall be C.I. Solvent Red 24 as described in the Colour Index.

3.—(*a*) (i) The markers shall be added in the following proportions:—

to every one hundred thousand imperial gallons of gas oil, not less than one and three quarter pounds of 1:4 di-hydroxyanthraquinone and not less than nine pounds of furfuraldehyde.

(ii) The colouring substance shall be added in the following proportion:—

to every one hundred thousand imperial gallons of gas oil, not less than four pounds of C.I. Solvent Red 24.

(*b*) The markers and the colouring substance shall be added to gas oil by a warehousekeeper or refiner before delivery of such oil for home use except as otherwise allowed by the Commissioners and subject to such conditions as they may impose.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 8 & 9 Eliz. 2. c. 44.

(*c*) (i) The markers and the colouring substance may, at the discretion of the warehousekeeper or refiner, be added to gas oil in the form of a composite solution containing both such markers and such colouring substance and any reference in these Regulations to markers and colouring substance shall, except in so far as the context otherwise requires, include a reference to such a composite solution.

(ii) The composite solution shall be added in such quantity as to ensure the presence in the gas oil of markers and colouring substance in the proportions prescribed by paragraph (*a*) of this Regulation.

4. Except as may be otherwise allowed by the Commissioners, the markers and the colouring substance shall be added to gas oil in an approved tank or pipe in a warehouse or refinery and subject to such conditions as they may impose.

5.—(*a*) While stored in any warehouse or refinery before addition to gas oil as required by these Regulations, the markers and the colouring substance shall—

(i) be kept separate from all other substances, and

(ii) except when removed for immediate use, be kept either within an approved area in containers bearing, or labelled with, a description of their contents or in an approved tank.

(*b*) The warehousekeeper or refiner shall take stock of all markers and colouring substance which are stored or in use at the warehouse or refinery at the end of each calendar month or at such other time as the Commissioners may require.

6.—(*a*) A warehousekeeper or refiner shall keep and maintain at the warehouse or refinery an account of all markers and colouring substance which are received into, stored in or used in the warehouse or refinery.

(*b*) The account shall show—

(i) the date of receipt, the person from whom received and the description and quantity of all markers and colouring substance received;

(ii) the quantities of markers and colouring substance added each day to gas oil in the warehouse or refinery and the quantity in imperial gallons of gas oil to which those quantities of markers and colouring substance have been added.

(*c*) The particulars required by this Regulation shall be entered in the account not later than noon of the day following that on which the markers and colouring substance have been received or added to the gas oil.

(*d*) The account shall include a balanced stock account made up to the end of each calendar month showing the quantities and descriptions of markers and colouring substance which are in the warehouse or refinery at the time of stocktaking.

(*e*) The account shall be kept at the warehouse or refinery and shall be produced on demand to any officer, who may make entries therein and take extracts therefrom.

(*f*) The accounts specified in this Regulation shall be kept for not less than one year from the last date entered therein.

7. All gas oil in which any marker is present shall be stored separately from other heavy oil.

8. When the Commissioners so require, any drum, storage tank, delivery pump or other container or outlet which contains gas oil in which any marker is present shall be indelibly labelled to the effect that such oil is not to be used as road fuel.

9. A person selling gas oil in which any marker is present shall deliver to the buyer a delivery note bearing the statement "This oil is not to be used as road fuel".

10.—(*a*) No person shall add any marker to any heavy oil except with the authority of the Commissioners.

(*b*) No person shall add to gas oil any substance which is calculated to impede the identification of any marker.

(*c*) No person shall remove any marker or the colouring substance from any gas oil to which they, or any of them, have been added.

11. The importation of gas oil to which has been added any substance which is calculated to impede the identification of any marker is prohibited.

12.—(*a*) An officer may enter and inspect any premises, other than a private dwelling house, and may inspect, test or sample any heavy oil on those premises or any oils forming part of the fuel supply of any vehicle on those premises, whether or not such vehicle is in the same ownership as those premises, and the right of entry afforded to an officer by this paragraph shall extend to any vehicle for the time being used by him for carrying out the provisions of this paragraph.

(*b*) Any person occupying or for the time being in charge of such premises shall, when required by an officer so to do, give facilities for inspecting, testing or sampling any heavy oils found on those premises or forming part of the fuel supply of any vehicle.

(*c*) An officer may inspect, test or sample any oil forming part of the fuel supply of any vehicle.

(*d*) A person owning or for the time being in charge of a vehicle shall, when required by an officer so to do, and for the purpose of enabling him to search for, inspect, test or sample any oil forming part of the fuel supply of the vehicle, open or cause to be opened the fuel tank or other source of fuel supply and remove or cause to be removed any device or obstruction which might hinder the officer from inspecting or taking a sample of such oil.

(*e*) An officer may examine any heavy oil vehicle and any oil carried thereon.

(*f*) The person in charge of a heavy oil vehicle shall produce all books or documents of whatsoever nature carried by him or on the vehicle relative to the vehicle or the oil carried thereon.

13. Every person concerned with the sale, purchase or disposal of heavy oil shall produce to an officer upon demand any books or documents relating thereto.

14. No dark oil shall be sold for the purpose of being used as fuel for a heavy oil vehicle.

15. In these Regulations—

"approved" means approved by the Commissioners of Customs and Excise;

"Colour Index" means the Colour Index, 2nd Edition (1956) compiled by the Society of Dyers and Colourists and the American Association of Textile Chemists and Colorists;

"dark oil" means heavy oil which is darker than ASTM Color 3·0 in the Table of Glass Color Standards included in "Tentative Method of Test for ASTM Color of Petroleum Products" which bears ASTM Designation D 1500–58 T and which appears in Volume I of the publication called "ASTM Standards on Petroleum Products and Lubricants", 37th Edition, (October, 1960) published by the American Society for Testing Materials, when the heavy oil and ASTM Color 3·0 are compared in the manner described in that publication for that method of test.

"refiner" means the owner or occupier of any premises approved by the Commissioners for the treatment of hydrocarbon oil;

"warehousekeeper" means the owner or occupier of a place of security approved under subsection (1) of section 80 of the Customs and Excise Act, 1952.

16. The Interpretation Act, 1889(a) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

17. These Regulations may be cited as the Hydrocarbon Oils (Marking of Gas Oil) Regulations, 1961 and shall come into operation on the first day of July, 1961.

Dated this 3rd day of May, 1961.

C. H. Blake,
Commissioner of Customs and Excise.

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EXPLANATORY NOTE

(*This Note does not form part of the Regulations, but is intended to indicate their general purport.*)

These Regulations prescribe two chemical markers and a colouring substance which must (save as permitted by the Commissioners of Customs and Excise) be added in specified proportions to gas oil as a condition of obtaining rebate of hydrocarbon oil duty on the use of the oil otherwise than as road fuel. The Regulations also contain subsidiary provisions relating to the methods of adding the markers and colouring substance to gas oil, storage requirements, accounts to be kept and the enforcement of the marking regulations generally.

(a) 52 & 53 Vict. c. 63.