



Notification Number: 2014/338/UK

The Hydrocarbon Oil (Marking) (Amendment) Regulations [2014]

Date received : 10/07/2014

End of Standstill : 11/07/2014

Fiscal Measures : Yes

Message

Message 001

Communication from the Commission - TRIS/(2014) 02009

Directive 98/34/EC

Notificación - Oznámení - Notifikation - Notifizierung - Teavitamine - Γνωστοποίηση - Notification - Notification - Notifica - Pieteikums - Pranešimas - Bejelentés - Notifika - Kennisgeving - Zawiadomienie - Notificação - Hlásenie-Obvestilo - Ilmoitus - Anmälan - Нотификация : 2014/0338/UK - Notificare.

No abre el plazo - Nezahtuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata - Καμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora - Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késések - Ma' jiftaħ il-perijodi ta' dawmien - Geen termijnbegin - Nie otwiera opóźnień - Nao inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud - Määräaika ei ala tästä - Inleder ingen frist - Не се предвижда период на прекъсване - Nu deschide perioadele de stagnare - Nu deschide perioadele de stagnare.

(MSG: 201402009.EN)

1. Structured Information Line

MSG 001 IND 2014 0338 UK EN 10-07-2014 UK NOTIF

2. Member State

UK

3. Department Responsible

Department for Business, Innovation and Skills
European Reform Directorate
1 Victoria Street, London, SW1H 0ET.

Email: 9834@bis.gsi.gov.uk.

3. Originating Department

HM Revenue & Customs



100 Parliament Street
London SW1A 2BQ

4. Notification Number

2014/0338/UK - N40E

5. Title

The Hydrocarbon Oil (Marking) (Amendment) Regulations [2014]

6. Products Concerned

The existing Regulations are being amended to provide for the introduction of a new additional national fiscal marker in the UK for use in gas oil and kerosene, supplied at a reduced rate of excise duty. This oil is generally supplied for use in domestic and commercial heating systems as well as for off-road use by the agriculture and construction sector, as well as in ships, fishing boats and trains.

7. Notification Under Another Act

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8. Main Content

Council Directive 95/60/EC on the fiscal marking of gas oils and kerosene provides that Member States may specify a national marker or dyes for use in oils to which a reduced rate of mineral oil tax applies. The purpose of this legislation is to provide for the implementation of a new national fiscal marker for the marking and subsequent identification of rebated mineral oil in the UK. This new marker ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene) will be used in addition to the current dyes, which includes the euomarker.

9. Brief Statement of Grounds

The implementation of a new marker is part of an overall strategy to combat the fuel laundering in the UK. Fuel laundering poses a threat to the Exchequer, unfair competition for legitimate trade and environmental damage and HMRC is working to address the risks posed by the illicit fuel trade. The new marker was identified as part of a joint Irish Revenue/HMRC Invitation to Make Submission (IMS) process to identify a more effective marker than the current markers.

10. Reference Documents - Basic Texts

No Basic Text exists

11. Invocation of the Emergency Procedure

No

12. Grounds for the Emergency

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13. Confidentiality

No

14. Fiscal measures

Yes

15. Impact assessment

The regulations are fiscal for the purpose of tax evasion and an assessment of the impact of the introduction of the new marker was carried out as part of the evaluation of the submission under the IMS process. Impact on businesses and consumers is minimal.

16. TBT and SPS aspects

TBT aspect

No - The draft has no significant impact on international trade

SPS aspect

No - The draft has no significant impact on international trade

European Commission

Contact point Directive 98/34

Fax: +32 229 98043

email: dir83-189-central@ec.europa.eu