

**The Customs and Excise (Dyed Fuel)
(Relief and Drawback) (Guernsey and Alderney) Order,
2007**

Made

2nd November, 2007

Coming into operation

1st January, 2008

Laid before the States

12th December, 2007

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**The Customs and Excise (Dyed Fuel)
(Relief and Drawback) (Guernsey and Alderney) Order,
2007**

THE HOME DEPARTMENT, in exercise of the powers conferred on it by sections 23G and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^a and all other powers enabling it in that behalf, hereby orders:-

PART 1

RELIEF FROM EXCISE DUTY AND DRAWBACK OF DUTY

Relief from excise duty.

1. (1) Gas oil that is -
 - (a) not used for the propulsion of a vehicle on a public road, or
 - (b) used for the propulsion of a vehicle on a public road of a category specified in Schedule 1 to this Order in the conditions specified in that Schedule,

is relieved from excise duty provided that it has been dyed in accordance with the conditions specified in Part II of this Order and supplied by an approved trader.

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; No. XIII of 1991; No. X of 2004 (which inserted the Fourth Schedule); Ordinance No. XXXII of 2004 and the Excise Duties (Budget) Ordinance, 2006 (No. LIV of 2006). Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

Drawback of excise duty for marine petrol.

2. (1) Petrol that is used for the purpose of marine navigation may be subject to drawback of excise duty provided it is dyed in accordance with the conditions specified in Part II of this Order and supplied by an approved trader.

(2) The amount of any drawback shall be specified by the Chief Officer of Customs and Excise.

Claims.

3. (1) A person claiming relief from, or drawback of, excise duty under this Order shall answer such questions or furnish such books of accounts, documents or other information as the Chief Officer of Customs and Excise may require to satisfy himself or herself as to the claimant's eligibility to such relief or drawback and the amount of such claim.

(2) A claim for relief or drawback under this Order shall be in such form and manner as the Chief Officer of Customs and Excise may direct.

(3) The Chief Officer of Customs and Excise may give further directions for the administration of any relief or drawback allowed under this Order and may impose such conditions as he thinks fit.

PART II

DYEING, COLOURING AND MARKING REQUIREMENTS

Dyeing of heavy oil and petrol.

4. (1) Relief of excise duty is permitted in respect of gas oil in accordance with Article 1 where the marker and colouring substance specified in the following subparagraphs have been added -

- (a) The marker is quinizarin, which has been added in the proportion of not less than 1.75 kilograms per million litres of oil, and
- (b) The colouring substance is solvent red added in the proportion of not less than 4 kilograms per million litres of oil.

(2) Drawback of excise duty is permitted in respect of petrol used for the purpose of marine navigation where -

- (a) Detecta Green 1001 colourant or equivalent product approved in writing by the Chief Officer of Customs and Excise, has been added in the proportion of not less than 1 litre per 10,000 litres, or
- (b) Dyeguard Blue 79K colourant or equivalent product approved in writing by the Chief Officer of Customs and Excise, has been added in the proportion of not less than 1 litre per 10,000 litres,

(3) Heavy oil must be dyed in accordance with the following provision -

- (a) where, in the case of kerosene, the marker coumarin has been added in the proportion of not less than 2 kilograms per million litres of oil.

(4) The Chief Officer of Customs and Excise may add, vary or revoke any of the requirements of paragraphs 1, 2 or 3, as he sees fit.

(5) The Chief Officer of Customs and Excise may waive any of the requirements of paragraphs 1, 2 or 3 if he considers it necessary or expedient to do so and subject to any conditions that he may see fit to impose.

PART III
PROHIBITIONS

Prohibition on adding or removing markers or colouring substances, or adding substances to impede their identification.

5. (1) No person shall –

- (a) add any marker or colouring substance to any oil –
 - (i) other than in accordance with the provisions of this Order, or
 - (ii) except with the written authority of the Chief Officer of Customs and Excise,
- (b) remove any marker or colouring substance from any oil, or
- (c) add to any oil any substance calculated to impede the identification of any marker or colouring substance.

(2) No person shall import, produce or manufacture any oil described in Article 4 containing any substance calculated to impede the identification of any marker or colouring substance.

Prohibition on using or supplying dyed oil for purposes not qualifying for relief.

6. (1) No person shall –
- (a) put any oil containing any marker or colouring substance to a use not qualifying for relief under Article 1; or
 - (b) put any oil into a vehicle, appliance or storage tank in order to put it to such use,

(2) Notwithstanding the provisions of subparagraph (1), the Chief Officer of Customs and Excise may authorise a person in writing to put any oil in a vehicle in the circumstances described in paragraph (1) where he considers it necessary or expedient to do so.

(3) No person shall supply any oil containing any marker or colouring substance where he knows or suspects that it will be put to a use not qualifying for relief under Article 1.

Prohibition on mixing duty free and duty paid hydrocarbon oils without authorisation.

7. No person shall mix any oil on which relief from excise duty has been allowed with any oil on which duty has been paid, except under and in accordance with the terms of a permit granted by the Chief Officer of Customs and Excise and, where the Chief Officer of Customs and Excise so requires, after payment of an amount equal to the duty chargeable.

Prohibition on using kerosene for the propulsion of a vehicle on a public road.

8. No person shall use kerosene for the propulsion of a vehicle on a public road unless that vehicle is in one of the categories of vehicles specified in Schedule 1 to this Order, or unless written authorisation has been obtained from the Chief Officer of Customs and Excise.

Penalties for contravention of this Order.

9. Where any person contravenes or fails to comply with this Order, he is guilty of an offence under section 23H of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended and liable to the penalties specified therein, including forfeiture.

PART IV

STORAGE, LABELLING ETC AND SAMPLES

Storage of markers and colourers.

10. (1) The occupier of any premises where marking or colouring occurs must keep any marker or colourer-

- (a) separately from all other substances, and
- (b) except when removed for immediate use, in containers bearing a description of their contents.

(2) At the end of each month, the occupier of any premises where marking or colouring occurs must -

- (a) take stock of the markers or colourers that he stores for use or that are in use at those premises,
- (b) make a written record of that stocktake,
- (c) preserve that written record for not less than 6 years.

Storage of dyed oil.

11. Marked or coloured oil must be stored separately from unmarked or uncoloured oil.

Labelling of delivery points for dyed oil.

12. The Chief Officer of Customs and Excise may direct that approved traders must comply with certain conditions which he shall specify, in relation to the labelling of delivery points.

Particulars to be recorded on delivery notes.

13. (1) Any person who supplies -

- (a) heavy oil that has been dyed in accordance with Article 4, or
- (b) petrol that has been dyed in accordance with Article 4,

must provide to the recipient a delivery note bearing a statement to the effect that such oil is not to be used as road fuel.

Samples.

14. In order to determine whether or not there has been a contravention of, or failure to comply with, any provision of this Order, an officer may take samples of the contents of any drum, storage tank or other container or the fuel tank of any vehicle or appliance.

PART V
INTERPRETATION AND GENERAL PROVISIONS

Interpretation.

15. (1) In this Order -

"**Colour Index**" means the Colour Index, compiled by the Society of Dyers and Colourists and the American Association of Textile Chemists and Colorists,

"**coumarin**" means 1:2 benzopyrone,

"**kerosene**" means heavy oil of which more than 50% by volume distils at a temperature not exceeding 240°C,

"**oil**" means hydrocarbon oil,

"**public road**" means a public highway and includes, for the avoidance of doubt, any road, street, lane or public place.

"**quinizarin**" means 1,4-dihydroxyanthraquinone,

"**solvent red**" means CI Solvent Red 24 as described in the Colour Index.

and other expressions shall have the same meaning as in the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended.

(2) The Interpretation (Guernsey) Law, 1948^b applies to the interpretation of this Order.

^b Ordres en Conseil Vol. XIII, p. 355.

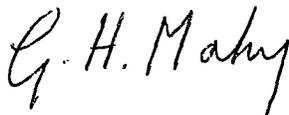
SCHEDULE 1

	Categories of vehicle	Conditions
1.	Agricultural Tractors	<p>Provided that -</p> <ul style="list-style-type: none"> (a) they are designed and constructed primarily for use on a private road, and (b) any use which occurs on a public road is solely for - <ul style="list-style-type: none"> (i) purposes relating to agriculture, horticulture, market gardening or forestry, (ii) cutting verges bordering public roads, or (iii) cutting hedges or trees bordering public roads or bordering verges which border public roads <p>And are not used for hauling any objects except -</p> <ul style="list-style-type: none"> (A) their own necessary gear, threshing

		<p>appliances, farming implements, supplies of water or fuel required for the purposes of the vehicle or for the purposes noted in (i) above, or</p> <p>(B) agricultural, horticultural, marketing gardening or forestry produce of, or articles required for the purposes of, the premises of the person in whose name the vehicle is registered.</p>
2.	Non Agricultural Tractors	<p>Provided that -</p> <p>(a) they are not used on a public road except for the purposes of proceeding to any from any place where it is to be used, and</p> <p>(b) when so proceeding, it neither carries nor hauls any load other than such as is necessary for its propulsion and equipment.</p>

3.	Agricultural machinery	Provided that it is not used in connection with the carriage of goods or persons (other than the driver).
4.	Machinery, equipment or plant	<p>Provided that -</p> <p>(a) it is used principally for the construction, maintenance and clearance of roads, or</p> <p>(b) for any other building or construction work</p> <p>And that it is not used in connection with the carriage of goods or persons (other than the driver)</p>
5.	Lifting and handling vehicles (such as mobile cranes and fork lift trucks).	<p>Provided that -</p> <p>(a) they are not used in connection with the carriage of goods or persons (other than the driver), and</p> <p>(b) they are not capable of haulage.</p>

Dated this 2nd day of November, 2007



DEPUTY G. H. MAHY
Minister of the Home Department
For and on behalf of the Board

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the relief of excise duty on gas oil and drawback of excise duty on petrol used for the purpose of marine navigation. It also provides for heavy oil to be dyed and prohibits kerosene from being used on a public road unless certain conditions have been complied with.

Part 1 of the Order provides for the relief of excise duty on gas oil that is not used for the propulsion of a vehicle on a public road or that is used on a public road in one of the categories of vehicles specified in Schedule 1 to the Order. It also (at Article 2) provides for drawback of excise duty on petrol which is used for the purposes of marine navigation.

Part II of the order prescribes certain dyeing and marking requirements for heavy oil and petrol used for the purpose of marine navigation.

Part III of the order contains the prohibitions.

Part IV of the order contains the storage and labelling requirements and provides for Customs and Excise officers to take samples.

Part V contains the interpretation and general provisions and provides (at Article 16) for this Order to come into force on 1st January, 2008.