

S.I. No.136 of 2000

REGULATIONS

Hydro-Carbon (Heavy) Oil (Amended) Regulations, 2000

Made by the Revenue Commissioners

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The Revenue commissioners, in exercise of the powers conferred on them by subsection (11) (inserted by section 18 of the Finance Act, 1940 (No. 14 of 1940)) of section 21 of the finance act, 1935 (No. 28 of 1935), as amended by section 20 of the finance act, 1960 No .19 of 1960), and section 74 of the finance act,(No. 13 of 1991), and as applied by subparagraph (13) of paragraph 12 of the Imposition of Duties (No. 221) (Excise Duties)Order, 1975 (S.I. No. 307 of 1975), in so far as it relates to the duty of excise imposed by subparagraph (3) of the paragraph 12, make the following regulations:

1. These regulations may be cited as the hydrocarbon (Heavy Oil (Amendment) Regulations, 2000.
2. These Regulations shall come into operation on the 20 day of May, 2000.
3. The Hydrocarbon (Heavy Oil regulations, 1989 (S.I. No. 121 of 1989) are amended by:
 1. In Regulation 3, the insertion, after the definition of "refinery" of the following:
"spectrophotometer means an instrument for measuring photometric intensity of each colour or wavelength present in an optical spectrum;"
 2. in Regulation 4, the substitution for subparagraph (b) of paragraph (1) of the following subparagraph:
"(b) any blue anthraquinone dye.",
 3. in regulation 6, the substitution for subparagraph (b) of paragraph (2) of the following subparagraph: "(b) not less than such quantity of blue anthraquinone dye that has colour intensity as measured in a spectrophotometer at 630 nanometres corresponding to 2.5 milligrammes per litre of C.I. Solvent Blue 70, as defined in the colour index,".