# S.I. No. 193 of 2004.

## MINERAL OIL TAX (AMENDMENT) REGULATIONS 2004

The Revenue Commissioners, in exercise of the powers conferred on them by section 104 of the Finance Act 1999 (No. 2 of 1999) and for the purpose of giving effect to Commission Decision No. 2003/900/EC of 17 December 2003[1], hereby make the following regulations:

1. These Regulations may be cited as the Mineral Oil Tax (Amendment) Regulations 2004.

2. Regulation 34 of the Mineral Oil Tax Regulations 2001 (S.I. No. 442 of 2001), as amended by Regulation 3 of the Mineral Oil Tax (Amendment) Regulations 2002 (S.I. No. 399 of 2002), is amended by substituting “not less than 3 kilogrammes and not more than 4.5 kilogrammes” for “not less than 3 kilogrammes” in both places where it occurs.

GIVEN under my hand,

29 April 2004.

Josephine Feehily

Revenue Commissioner

[1] OJ No. L 336, 23.12.2003, p.107