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DRAFT STATUTORY INSTRUMENTS

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**2006 No.**

**The Oil Taxation (Market Value of Oil) Regulations 2006**

*Valuing Category 2 oils*

**Finding the relevant reference oils for the Category 2 oil in question**

**20.** Ascertain which crude oils are normally used as marker crudes for the purposes of determining the market value of the relevant Category 2 oil under contracts at arm's length.