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STATUTORY INSTRUMENTS

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**1996 No. 2313**

**CUSTOMS AND EXCISE**

**The Hydrocarbon Oil (Payment of Rebates) Regulations 1996**

*Made - - - - 9th September 1996*

*Laid before Parliament 10th September 1996*

*Coming into force 1st October 1996*

**THE HYDROCARBON OIL (PAYMENT  
OF REBATES) REGULATIONS 1996**

1. Citation and commencement
2. Revocation
3. Interpretation
4. Effective rebate payments for the purposes of section 12(2) or 13AA(2) of the Act
5. Estimates and payments
6. Supplementary estimates, Events A, B(1), B(2) and B(3), and additional rebate payments and forms
7. Application of regulation 6 provisions to supplementary estimates
8. Returns
9. Records to be kept by a licensed user  
Signature

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SCHEDULE 1 — CONTENTS OF SCHEDULE 1

SCHEDULE 2 — PROCEDURE AND FORMULAS FOR EFFECTING THE COMPARISON REQUIRED BY REGULATION 6(3)(c) IN RESPECT OF THE RATE OF NET EXCISE DUTY PER LITRE OF SECTION 13AA KEROSENE (called below the “rate of net excise duty”)

1. The comparison shall be effected by the following steps—
2. The rate of net excise duty (for the purposes of...
3. The rate of net excise duty (for the purposes of...

Explanatory Note