
STATUTORY INSTRUMENTS

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 Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 24 of the Hydrocarbon Oil Duties Act 1979⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Hydrocarbon Oil (Payment of Rebates) Regulations 1996 and shall come into force on 1st October 1996.

Revocation

2. The following regulations are hereby revoked; that is to say—
- (a) regulations 31, 32 and 33 of the Hydrocarbon Oil Regulations 1973⁽²⁾; and
 - (b) subparagraphs (c) and (d) of regulation 3 of the Hydrocarbon Oil (Amendment) Regulations 1981⁽³⁾.

Interpretation

3.—(1) In these Regulations—

“Act” means the Hydrocarbon Oil Duties Act 1979;

“annual rebate payment person” means a rebate payment person permitted by the Commissioners in the licence issued by them to him as a rebate payment person to furnish an estimate (as required by these Regulations) in relation to any year commencing 1st January after the issue of the licence;

(1) 1979 c. 5; section 24 has been amended, the relevant amendment being the Finance Act 1996 (c. 8), section 5(5); section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2), viz., “the Commissioners” means the Commissioners of Customs and Excise.
(2) S.I.1973/1311.
(3) S.I. 1981/1134.

“business days” means days which are business days within the meaning of section 92 of the Bills of Exchange Act 1882(4);

“Collector for the Oils Accounting Centre” means the Collector of Customs and Excise responsible for the Oils Accounting Centre at HM Customs and Excise, Dorset House, Stamford Street, London SE1 9PY or at such other address which may be specified in directions made by the Commissioners under section 116 of the Customs and Excise Management Act 1979;

“Event A” is the event described in regulation 6(2)(a) below;

“Event B(1)”, “Event B(2)” and “Event B(3)” is, in each case, the event described in regulation 6(2)(b) below in association with the consequence described by the following subparagraphs ((a) to (c)) of regulation 6(3) below—

- (i) subparagraph (a) in the case of Event B(1);
- (ii) subparagraph (b) in the case of Event B(2); and
- (iii) subparagraph (c) in the case of Event B(3);

“gas oil” has the meaning given by section 11(2) of the Act;

“his accounting period” means—

- (a) in relation to a quarterly rebate payment person, any quarter in any year commencing 1st January, 1st April, 1st July and 1st October; and
- (b) in relation to an annual rebate payment person, any year commencing 1st January following the issue of the licence to him, in which the Commissioners permit him to furnish an estimate in relation to a year commencing on that date;

“licensed user” means an annual rebate payment person or a quarterly rebate payment person;

“quarterly rebate payment person” means a rebate payment person permitted by the Commissioners, in the licence issued by them to him as a rebate payment person, to furnish an estimate (governed by these Regulations) in relation to any quarterly period in any year commencing 1st January, 1st April, 1st July and 1st October;

“rebated heavy oil activity” means, in relation to heavy oil described in section 12(2) of the Act (which includes gas oil and section 12 kerosene), the use of that heavy oil as fuel for a road vehicle (falling within that section) or the taking of that heavy oil into that vehicle as fuel;

“rebated kerosene activity” means, in relation to section 13AA kerosene, either of the two uses of that kerosene as fuel for engines, or the taking of that kerosene into the fuel supply of an engine, which engines and engine fall respectively within paragraph 5(a), (b) and (c) of section 13AA(2) of the Act;

“rebate payment person” means, subject to paragraph (3) below of this regulation, a person—

- (a) who applies in writing to the Commissioners for a licence authorising him to make payments in accordance with the provisions of these Regulations for the purposes of section 12(2) or section 13AA(3) and (4) of the Act, as specified in his application; and
- (b) to whom such a licence is issued by the Commissioners;

“section 12 kerosene” means heavy oil of the description given by paragraph (c) of section 11(1) of the Act; and

“section 13AA kerosene” means kerosene of the description given by section 13AA(5) of the Act for the purposes of sections 13AA and 13AB of the Act.

(2) In regulation 6(3)(c) below “the rate of net excise duty per litre of section 13AA kerosene” means the rate, expressed as pence per litre, calculated in accordance with the formula provided by

(4) 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.

paragraph 2 of, and by paragraph 3 of Schedule 2 to these Regulations for the purpose of effecting the comparison (required by regulation 6(3)(c) below) in accordance with the provisions of Schedule 2.

(3) “rebate payment person” does not include a person, in relation to any period after the withdrawal of the following licence takes effect, whose licence, issued to him as a rebate payment person, has been withdrawn for reasonable cause by the Commissioners (in a notice of withdrawal issued to him at his address appearing in his written application for the licence) with effect from the end of the quarter commencing 1st January, 1st April, 1st June or 1st October (in any year) in which the notice of withdrawal is issued.

Effective rebate payments for the purposes of section 12(2) or 13AA(2) of the Act

4. A payment made for the purposes of section 12(2) or 13AA(2) of the Act shall not be effective unless it is made by a licensed user in accordance with the provisions of regulation 5 or, as the case may be, regulation 6 below in respect of any rebated heavy oil activity or rebated kerosene activity carried out by him.

Estimates and payments

5.—(1) A licensed user shall comply with the requirements of paragraphs (2) and (3) below before he begins for the first time in his accounting period to carry out any rebated heavy oil activity or any rebated kerosene activity.

(2) The licensed user shall furnish the Collector for the Oils Accounting Centre an estimate, relating to his accounting period in which he intends to begin for the first time in that period to carry out the activities mentioned in paragraph (1) above, of the volumes of fuel (described in the following form) which he estimates he will use in carrying out those activities during that accounting period, on the form numbered 1 in Schedule 1 to these Regulations, containing full information in respect of all other matters specified in the form.

(3) The licensed user shall, at the same time as he furnishes the estimate (required by paragraph 2 above), pay the Commissioners—

- (a) in the case of any rebated heavy oil activities, relating to gas oil, dealt with in the estimate at Part 2, an amount equal to the amount which would, at the time the estimate is furnished, be allowed as a rebate of excise duty under section 11(1)(b) of the Act on a quantity of gas oil (if delivered at that time for home use), being of the same volume as that specified at Part 2(a) in the estimate;
- (b) in the case of rebated heavy oil activities, relating to section 12 kerosene, dealt with in the estimate at Part 3, an amount equal to the amount which would, at the time the estimate is furnished, be allowed as a rebate of excise duty under section 11(1)(c) of the Act on a quantity of section 12 kerosene (if delivered at that time for home use), being of the same volume as that specified at Part 3(a) in the estimate; and
- (c) in the case of any rebated kerosene activities, relating to section 13AA kerosene, dealt with in the estimate at Part 4, an amount calculated in accordance with the formula $A-B$, where—
 - (i) A is the amount of excise duty that would be charged, at the legally effective rate at the time the estimate is furnished, by section 6(1) of the Act on a quantity of heavy oil (if imported or produced, as described in section 6(1), at that time), being of the same volume as that specified at Part 4(c) in the estimate in relation to section 13AA kerosene; and
 - (ii) B is the amount of rebate of excise duty on heavy oil allowable in the case of gas oil under section 11(1)(b) of the Act, at the legally effective rate at the same time as that specified in paragraph (i) above, on a quantity of gas oil (if delivered for home use

as envisaged by section 11), being of the same volume as that used in the calculation for the purposes of paragraph (i) above.

Supplementary estimates, Events A, B(1), B(2) and B(3), and additional rebate payments and forms

- 6.—(1) Paragraph (4) below applies to a licensed user—
- (a) who furnished an estimate (required by regulation 5(2) above); and
 - (b) where, subsequently in relation to him and his accounting period and the estimate, and to any rebated heavy oil activities or rebated kerosene activities carried out by him by the time of the following occurrence, there is an occurrence of an event described in paragraph (2) and (3) below (referred to in these Regulations respectively as Event A, Event B(1), Event B(2) and Event B(3)).
- (2) For the purposes of these Regulations the events are—
- (a) Event A—at any time during his accounting period, to which the estimate relates, the amounts of fuel used by that time by the licensed user for carrying out any rebated heavy activity, or any rebated kerosene activity (which activity, respectively, is the subject of an entry in Part 2 or Part 3, or Part 4 of the estimate) is equal to the estimated volume of fuel specified in that Part of the estimate;
 - (b) Event B(1), B(2) and B(3)—on a day, in his accounting period to which the licensed user’s estimate relates, a change of either or both—
 - (i) the legally effective rate of excise duty in the case of heavy oil (charged by section 6(1) of the Act); and
 - (ii) the legally effective rate of rebate of the heavy oil excise duty in the case of gas oil (allowed under section 11(1)(b) of the Act),
 takes legal effect, which is associated with any one or more of the three consequences described in paragraph (3) below.
- (3) For the purposes of paragraph (2)(b) above the consequences are as follows: where the licensed user has furnished an estimate (required by regulation 5(2) above)—
- (a) (Event B(1)) in which there is an entry in Part 2 (for estimated gas oil consumption), the consequence is that the amount of rebate allowable under section 11(1)(b) of the Act on a quantity of gas oil, when the change takes legal effect, would be greater than it would have been immediately before the change takes legal effect;
 - (b) (Event B(2)) in which there is an entry in Part 3 (for estimated section 12 kerosene consumption), the consequence is that the amount of rebate allowable under section 11(1)(c) of the Act on a quantity of section 12 kerosene, when the change takes legal effect, would be greater than it would have been immediately before the change takes legal effect; and
 - (c) (Event B(3)) in which there is an entry in Part 4 (for estimated section 13AA kerosene consumption), the consequence is that a comparison (effected in accordance with the provisions of Schedule 2 to those Regulations) of—
 - (i) the rate, immediately before the change takes legal effect, of the net excise duty per litre of section 13AA kerosene calculated in accordance with the formula provided by paragraph 2 of Schedule 2 (called in this sub-paragraph “the paragraph (i) rate”); with
 - (ii) the rate, when the change takes legal effect, of the net excise duty per litre of section 13AA kerosene calculated in accordance with the formula provided by paragraph 3 of Schedule 2 (called in this sub-paragraph “the paragraph (ii) rate”),

indicates that the paragraph (ii) rate is greater than the paragraph (i) rate.

(4) The licensed user, to whom this paragraph applies, shall, in respect of that part of any rebated heavy oil activity or of any rebated kerosene activity (called in this paragraph the “relevant part-activity”) to which Event A, Event B(1), Event B(2) or Event B(3) relates (called in this paragraph the “related Event”), cease to carry out the relevant part-activity upon the occurrence of the related Event; and he may again carry out the relevant ceased part-activity only if, before doing so—

- (a) in the case of the related Event being Event A, he furnishes the Collector for the Oils Accounting Centre a supplementary estimate of the volumes of fuel (described in the following form) estimated to be used in carrying out the relevant part-activity, on the form numbered 2 in Schedule 1 to those Regulations, containing full information in respect of all other matters specified on the form, and only if he complies with the requirements specified in paragraph (5) below; and
- (b) in the case of Event B(1), B(2) or B(3) occurring, he furnishes the Collector for the Oils Accounting Centre with an additional rebate payment form in the form numbered 3 in Schedule 1 to these Regulations (called below in this sub-paragraph the “form”) showing the additional amount payable (correctly calculated in accordance with the provisions of the form) in the following parts of the form in relation to the occurring event (that is to say Part 2(e) in relation to Event B(1), Part 3(e) in relation to Event B(2) and Part 4(a) in relation to Event B(3)), containing full information in respect of all other matters specified in the form, and containing a declaration, signed by him, that the information given in the form is true and complete; and only if he pays to the Commissioners the additional amount payable, at the same time as he furnishes the form.

(5) A licensed user shall comply, when furnishing a supplementary estimate under paragraph 4(a) above, with the requirements of paragraph (3) of regulation 5 above (requiring payments to be made to the Commissioners when furnishing an estimate), as if the supplementary estimate was the estimate mentioned therein.

Application of regulation 6 provisions to supplementary estimates

7.—(1) The provisions of paragraphs (4) and (5) of regulation 6 above shall apply to a licensed user who has furnished a supplementary estimate under that regulation in respect of his accounting period, or has furnished another supplementary estimate or further supplementary estimates, in respect of that accounting period, by virtue of operation of this regulation in relation to it or them—

- (a) as if the supplementary estimate was the estimate mentioned in regulation 6 or, as the case may be, each of those supplementary estimates was such an estimate; and
- (b) where there is an occurrence of Event A, Event B(1), Event B(2) or Event B(3) in relation to that supplementary estimate or, as the case may be, those supplementary estimates, to the licensed user, to the period of his accounting period dealt with by that supplementary estimate or supplementary estimates, and to any rebated heavy oil activities or rebated kerosene activities carried out by him in the above first-mentioned period by the time of that occurrence.

Returns

8.—(1) A person, who furnished an estimate (as required by paragraph 2 of regulation 5 above) as a licensed user, shall furnish, within 10 business days after the end of the period determined in accordance with paragraph 2 below, the Collector for the Oils Accounting Centre a return, relating to the accounting period specified in Part 1 of that estimate, in the form numbered 4 in Schedule 1 to these Regulations, containing full information in respect of the matters specified in the form, and containing a declaration, signed by him, that the information given in the return is true and complete.

- (a) (2) (a) Unless subparagraph (b) below applies, the period is the accounting period specified in Part 1 of the estimate or, in the absence of sufficient specification in Part 1, is the accounting period which the licensed user ought to have specified as his accounting period;
- (b) This subparagraph applies in the case of a person (falling within paragraph (1) above) who—
- (i) furnishes the estimate (referred to in paragraph (1) above) for an annual accounting period of a particular year; and
 - (ii) ceases to be a rebate payment person with effect, as the case may be, from the end of one of the three quarters commencing in that particular year 1st January, 1st April or 1st July, by reason of the Commissioners withdrawing, under paragraph (3) of regulation 3 above, the licence issued to him as a rebate payment person;
- in such a case, and having regard to those three quarters, the period is the quarter from the end of which the withdrawal takes effect.

(3) A person furnishing a return under this Regulation may, at the same time, claim any amount which he may have overpaid to the Commissioners in the accounting period to which the return relates.

Records to be kept by a licensed user

9.—(1) Paragraphs (2) and (4) below apply to a licensed user who uses a road vehicle falling within section 12 of the Act for any rebated heavy oil activity or any rebated kerosene activity, and to a person who has ceased to be such a licensed user during the period of 12 months (defined in paragraph (2) below) with effect from a time falling within that period, by reason of the withdrawal by the Commissioners (as envisaged by paragraph (3) of regulation 2 above) of the licence issued to him as a rebate payment person.

(2) A licensed user, and a person, to whom, in either case, this paragraph applies by virtue of paragraph (1) above shall—

- (a) keep a record of all fuel used by him respectively, for any rebated heavy oil activity or rebated kerosene activity carried out by way of a road vehicle falling within section 12 of the Act, in which shall be entered, on the day of the use of the fuel (and by reference to its date), the particulars specified in paragraph (3) below; and
- (b) preserve that record—
 - (i) at the premises at which the aforementioned road vehicle is usually kept, or at such other place as may be agreed between the aforementioned licensed user or person and the proper officer⁽⁵⁾; and
 - (ii) for not less than the period of 12 months from the date on which the last entry was made in it.

(3) The particulars in relation to the road vehicle falling within paragraph 2(a) above are—

- (a) the registration number of the road vehicle or other identification mark in the case of an unregistered vehicle;
- (b) the date of each journey, or, where the road vehicle is employed otherwise than in making a journey from place to place, the place of that employment;
- (c) the quantities of, and the fuel (by reference to the classification of whether it is gas oil, section 12 kerosene or section 13AA kerosene) supplied into the road vehicle; and

(5) The Hydrocarbon Oil Duties Act 1979 (c. 5), section 27(3) applies the definitions for “officer” and “proper” (in relation to an officer) provided by Customs and Excise Management Act 1979 (c. 2), section 1(1).

(d) the number of miles travelled by the road vehicle on any journey (falling within paragraph (b) above), and the number of hours the vehicle is used in employment falling within paragraph (b) above.

(4) A licensed user, and a person, to whom, in either case, this paragraph applies by virtue of paragraph 1 above, shall, on demand by the proper officer, produce to the proper officer at all reasonable times the record which he is required by paragraph (2) above to keep.

New King's Beam House 22 Upper Ground
London SE1 9PJ
9th September 1996

D J Howard
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made).

SCHEDULE 1

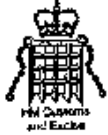
CONTENTS OF SCHEDULE 1

<i>Form No.</i>	<i>Title</i>	<i>Regulation</i>	<i>Page</i>
1	HO72: Rebated Heavy Oil to be used as Fuel: Estimate of volumes of fuel and statements of amounts payable.	5(2)	8, 9 and 10
2	HO73: Rebated Heavy Oil to be used as Fuel: Supplementary estimate of volumes of fuel and statements of amounts payable.	6(4)(a)	11, 12 and 13
3	HO74: Rebated Heavy Oil to be used as Fuel: Additional Rebate Payment Form (Event B).	6(4)(b)	14, 15 and 16
4	HO75: Rebated Heavy Oil to be used as Fuel: Return of Rebate due (and paid) to the Commissioners.	8(1)	17, 18 and 19

Form No. 1

Form No. 1

H072



Rebated Heavy Oil to be used as Fuel: Estimate of volumes of fuel and statements of amounts payable

Before completing this form please read the Notes on completion

A Name and address of licensed user Postcode:	B Address at which stock of fuels is kept (if different from A) Postcode:
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Part 1 This estimate, signed by me at the end, is for the quarterly/annual* accounting period ending
(Note 1) of the above named licensed person.

The estimates of volumes involved and the related payable amounts are shown in Parts 2, 3 and 4*.

Part 2 Estimated volumes of gas oil: usage governed by section 12 of the Act (road vehicle use)

(a) volume of gas oil to be used for a road vehicle (Note 2): litres

(b) gas oil rebate rate (Note 3): £ 0 . per litre

(c) amount payable under this Part with the estimate (Note 4): £

Part 3 Estimated volumes of section 12 kerosene: usage governed by Section 12 of the Act (road vehicle use)

(a) volume of section 12 kerosene to be used for a road vehicle (Note 5): litres

(b) kerosene rebate rate applicable (tax type 541) (Note 6): £ 0 . per litre

(c) amount payable under this Part with the estimate (Note 7): £

*Delete as necessary

Status: This is the original version (as it was originally made).

Date received at Accounting Centre

The Collector
HM Customs and Excise
Oils Accounting Centre
Dorset House
Stamford Street
London SE1 9PJ

Part 4 Estimated volume of section 13AA kerosene: usage governed by Section 13AA of the Act

- (a) volume of kerosene to propel exempted vehicles (Note 8): litres
- (b) volume of kerosene to be used in other engines not falling in (a) (Note 9): litres
- (c) total of subparagraphs (a) and (b) (Note 10): litres
- (d) rate of net excise duty applicable (tax type 542) (Note 11): per litre
- (e) net excise duty payable under this Part with the estimate (Note 12):

Part 5 Total amount payable with this estimate (Note 13):

On behalf of/As* the licensed user I sign this estimate and include the total sum due

Signature:
(Proprietor/Partner/Director/Company Secretary/Duly Authorised signatory)

Name in capital letters:

*Delete as necessary

For Official Use

Accounting Centre Cost Code 16245:

Received by BD/C/GC/WFO/PRT the sum of £

Placed on MCD against Deposit Number:

Input keyed in by (Inits)

HQZ1 source (0000)

Notes on completion

Part 1

- 1 Accounting periods end 31 March, 30 June, 30 September and 31 December in each year. In some instances the Commissioners may licence a user to use an annual accounting period, which will end on 31 December. Complete Part 1 with the quarterly or annual period-end date, as shown in your licence.

Part 2: Rebated Gas Oil (used as DERV)

- 2 In Part 2(a) show number of litres of gas oil which you estimate will be used (in the accounting period specified in Part 1) in your "road vehicle". ("Road vehicle" means a diesel engine vehicle which is not entitled to use gas oil, or kerosene, under section 12, unless the rebate is paid in advance with this estimate.)
- 3 In Part 2(b) show current rate of gas oil rebate shown in the Tariff, Volume 1, Part 12, as may be updated by a Budget Notice with a change of rate (these may be examined at any Excise Advice Centre - address in local phone book).
- 4 To obtain this amount multiply the figure entered in 2(a) by the figure entered in 2(b). The result should be shown in 2(c).

Part 3: Fully-rebated Kerosene (used as DERV)

- 5 In Part 3(a) show number of litres of kerosene which you estimate will be used (in the accounting period specified in Part 1) in your "road vehicle" ("road vehicle" is explained in Note 2 above).
- 6 In Part 3(b) show current rate of kerosene rebate shown in the Tariff, Volume 1, Part 12, as may be updated by a Budget Notice with a change of rate (these may be examined at any Excise Advice Centre - address in local phone book).
- 7 To obtain this amount multiply the figure entered in 3(a) by the figure entered in 3(b). The result should be shown in 3(c).

Part 4: Fully-rebated Kerosene (used as rebated Gas Oil in 'excepted vehicles' etc)

- 8 In Part 4(a) show number of litres of kerosene which you estimate will be used in the accounting period specified in Part 1 in your "excepted vehicle". ("Excepted vehicle" means any vehicle listed in Schedule 1 to the Act.)
- 9 In Part 4(b) show number of litres of kerosene which you estimate will be used to fuel an engine which is neither for propelling an "excepted vehicle" (see Note 8 above) nor for heating.
- 10 Add together the figure at 4(a) and the figure at 4(b), and enter that total at 4(c).
- 11 In Part 4(d) show current rate of net excise duty shown in the Tariff, Volume 1, Part 12, against tax type 542, as may be updated by a Budget Notice with a change of rate (these may be examined at any Excise Advice Centre - address in local phone book).
- 12 Multiply the figure at 4(c) by the rate of 4(d) to obtain the amount payable and enter that amount in 4(e).

Part 5: Total amount payable with this estimate

- 13 Add together any amount shown at 2(c), 3(c) and 4(e) and enter that total in Part 5. Your cheque for the total amount entered in Part 5 should be made payable to H.M. Customs and Excise and be crossed account payee.

WARNING: Use of rebated oil as fuel contrary to the Regulations is an offence for which penalties may be imposed by the Commissioners of Customs and Excise, in addition to recovery of the rebate. If you have any doubt about your position under the Law you should consult your local Excise Advice Centre immediately.

Status: This is the original version (as it was originally made).



Form No. 2

H073

Rebated Heavy Oil to be used as Fuel: Supplementary estimate of volumes of fuel and statements of amounts payable

Before completing this form please read the Notes on completion

Form sections A and B: Name and address of licensed user, and Address at which stock of fuels is kept (if different from A). Includes Postcode fields.

Part 1 This supplementary estimate, signed by me at the end, is for the quarterly/annual* accounting period ending (Note 1) ... of the above named licensed person.

The estimates of volumes involved and the related payable amounts are shown in Parts 2, 3 and 4*.

Part 2 Estimated volume of gas oil: usage governed by section 12 of the Act (road vehicle use)

- (a) volume of gas oil to be used for a road vehicle (Note 2): [] litres
(b) gas oil rebate rate (Note 3): £ 0 . [] per litre
(c) amount payable under this Part with the estimate (Note 4): £ []

Part 3 Estimated volume of section 12 kerosene: usage governed by Section 12 of the Act (road vehicle use)

- (a) volume of section 12 kerosene to be used for a road vehicle (Note 5): [] litres
(b) kerosene rebate rate applicable (tax type 541) (Note 6): £ 0 . [] per litre
(c) amount payable under this Part with the estimate (Note 7): £ []

*Delete as necessary

H073

PO3 (September 1996)

Data received at Accounting Centre

The Collector
HM Customs and Excise
Oils Accounting Centre
Dorset House
Stamford Street
London SE1 9PJ

Part 4 Estimated volume of section 13AA kerosene: usage governed by Section 13AA of the Act

(a) volume of section 13AA kerosene to propel exempted vehicles (Note 8): litres

(b) volume of section 13AA kerosene to be used in other engines not falling in (a) (Note 9): litres

(c) total of subparagraphs (a) and (b) (Note 10): litres

(d) rate of net excise duty applicable (tax type 542) (Note 11): £ 0. per litre

(e) net excise duty payable under this Part with the estimate (Note 12): £

Part 5 Total amount payable with this estimate (Note 13): £

On behalf of/As* the licensed user I sign this supplementary estimate and include the total sum due

Signature:
(Proprietor/Partner/Director/Company Secretary/Duly Authorised signatory)

Name in capital letters:

*Delete as necessary

For Official Use

Accounting Centre Cost Code 16245:

Received by BC/C/GC/N/PO/PRT the sum of £

Placed on MGD against Deposit Number

Input keyed in by (Initials)

4072 revised 09/98

Status: This is the original version (as it was originally made).

Notes on completion

Part 1

- Accounting periods end 31 March, 30 June, 30 September and 31 December in each year. In some instances the Commissioners may licence a user to use an annual accounting period, which will end on 31 December. Complete Part 1 with the quarterly or annual period end date, as shown in your licence.

Part 2: Rebated Gas Oil (used as DERV)

- In Part 2(a) show number of litres of gas oil which you estimate will be used (in the accounting period specified in Part 1, on and after furnishing this supplementary estimate) in your "road vehicle". ("Road vehicle" means a diesel engined vehicle which is not entitled to use gas oil, or kerosene, under section 12, unless the rebate is paid in advance with the supplementary estimate.)
- In Part 2(b) show current rate of gas oil rebate shown in the Tariff, Volume 1, Part 12, as may be updated by a Budget Notice with a change of rate (these may be examined at any Excise Advice Centre - address in local phone book).
- To obtain this amount multiply the figure entered in 2(a) by the figure entered in 2(b). The result should be shown in 2(c).

Part 3: Fully-rebated Kerosene (used as DERV)

- In Part 3(a) show number of litres of kerosene which you estimate will be used (in the accounting period specified in Part 1, on and after furnishing this supplementary estimate) in your "road vehicle" ("road vehicle" is explained in Note 2 above).
- In Part 3(b) show current rate of kerosene rebate shown in the Tariff, Volume 1, Part 12, as may be updated by a Budget Notice with a change of rate (these may be examined at any Excise Advice Centre - address in local phone book).
- To obtain this amount multiply the figure entered in 3(a) by the figure entered in 3(b). The result should be shown in 3(c).

Part 4: Fully-rebated Kerosene (used as rebated Gas Oil in 'excepted vehicles' etc)

- In Part 4(a) show number of litres of kerosene which you estimate will be used (in the accounting period, specified in Part 1, on and after furnishing this supplementary estimate) in your "excepted vehicle". ("Excepted vehicle" means any vehicle listed in Schedule 1 to the Act.)
- In Part 4(b) show number of litres of kerosene which you estimate will be used (in the accounting period, specified in Part 1, on and after furnishing this supplementary estimate) to fuel an engine which is neither for propelling an "excepted vehicle" (see Note 8 above) nor for heating.
- Add together the figure at 4(a) and the figure at 4(b), and enter that total at 4(c).
- In Part 4(d) show current rate of net excise duty shown in the Tariff, Volume 1, Part 12, against tax type 542, as may be updated by a Budget Notice with a change of rate (these may be examined at any Excise Advice Centre - address in local phone book).
- Multiply the figure at 4(c) by the rate of 4(d) to obtain the amount payable and enter that amount in 4(e).

Part 5: Total amount payable with this estimate

- Add together any amount shown at 2(c), 3(c) and 4(e) and enter that total in Part 5. Your cheque for the total amount entered in Part 5 should be made payable to H.M. Customs and Excise and be crossed account payee.

WARNING: Use of rebated oil as fuel contrary to the Regulations is an offence for which penalties may be imposed by the Commissioners of Customs and Excise, in addition to recovery of the rebate. If you have any doubt about your position under the Law you should consult your local Excise Advice Centre immediately.



Form No. 3

HO74

**Rebated Heavy Oil used as Fuel:
Additional Rebate Payment Form (Event B(1), (2) & (3))**

Before completing this form please read the Notes on completion

A Name and address of licensed user Postcode:	B Address at which stock of fuel is kept (if different from A) Postcode:
---	--

Part 1 This is the additional rebate payment form for the quarterly/annual* accounting period ending
(Note 1) of the above named licensed user.
Event B (Note 2) occurred on and as a consequence a further amount is payable.

Part 2 Volume of gas oil: usage governed by section 12 of the Act (road fuel usage) (Event B(1))
(Note 3 deals with (a) to (c) below)

(a) volume of gas oil shown in Part 2 of the estimate and any supplementary estimate made in this accounting period	<input style="width:90%;" type="text"/>	litres
(b) volume of gas oil used in this accounting period as road fuel up to the date, shown in Part 1 above, of Event B(1)	<input style="width:90%;" type="text"/>	litres
(c) volume of gas oil remaining unused (difference between figures at (a) and (b) above)	<input style="width:90%;" type="text"/>	litres
(d) additional rate of rebate per litre of fuel consequent upon Event B(1) (as published for this purpose by the Commissioners of Customs and Excise in a Notice)	£, 0, . <input style="width:80%;" type="text"/>	per litre
(e) additional amount payable (multiply the figure at (d) above by the figure at (c) above)	£ <input style="width:90%;" type="text"/>	

Part 3 Volume of section 12 kerosene: usage governed by Section 12 of the Act (road fuel usage) (Event B(2))
(Note 4 deals with (a) to (e) below)

(a) volume of section 12 kerosene shown in Part 3 of the estimate and any supplementary estimate made in this accounting period	<input style="width:90%;" type="text"/>	litres
(b) volume of section 12 kerosene used in this accounting period as road fuel up to the date, shown in Part 1 above, of Event B(2)	<input style="width:90%;" type="text"/>	litres
(c) volume of section 12 kerosene remaining unused (difference between figures at (a) and (b) above)	<input style="width:90%;" type="text"/>	litres
(d) additional rate of rebate per litre of fuel consequent upon Event B(2) (as published for this purpose by the Commissioners of Customs and Excise in a Notice)	£, 0, . <input style="width:80%;" type="text"/>	per litre
(e) additional amount payable (multiply figure at (d) above by the figure at (c) above)	£ <input style="width:90%;" type="text"/>	

*Delete as necessary

Status: This is the original version (as it was originally made).

Date received at Accounting Centre

The Collector
 HM Customs and Excise
 Oils Accounting Centre
 Dorset House
 Stamford Street
 London SE1 9PJ

Part 4	Volume of section 13AA kerosene: usage governed by Section 13AA of the Act (Event B(3)) (Note 5 deals with (a) to (g) below)	
(a)	volume of section 13AA kerosene shown in Part 4(a) of the estimate and any supplementary estimate made in this period	<input type="text"/> litres
(b)	volume of section 13AA kerosene shown in Part 4(b) of the estimate and any supplementary estimate made in this period	<input type="text"/> litres
(c)	total of (a) and (b) above	<input type="text"/> litres
(d)	volume of section 13AA kerosene used in this period (either to propel excepted vehicles or in other engines) up to the date, shown in Part 1 above, of Event B(3)	<input type="text"/> litres
(e)	volume of section 13AA kerosene remaining unused (difference between figure at (c) and figure at (d) above)	<input type="text"/> litres
(f)	additional rate of net excise duty per litre of section 13AA kerosene consequent upon Event B(3) (as published for this purpose by the Commissioners of Customs and Excise in a Notice)	<input type="text"/> per litre
(g)	additional amount payable (multiply the figure at (e) above by the figure at (f) above)	<input type="text"/>
Part 5	Total amount now payable with this form (being the sum of amounts shown at 2(e), 3(e) and 4(g) above (Note 6))	<input type="text"/>

Declaration

I, declare that the information given in this form is true and complete.

Signature Date

*(Proprietor/Partner/Director/Company Secretary/Duly authorised signatory)

Name in capital letters

A false declaration can result in prosecution

*Delete as necessary

For Official Use

Accounting Centre Cost Code 16245:

Received by BD/C/GC/N/PD/PRT the sum of

Placed on MCD against Deposit Number

Input keyed in by (Initials)

Notes on completion

Part 1:

- 1 Accounting periods end on 31 March, 30 June, 30 September and 31 December in each year. In some instances the Commissioners may licence a user to use an annual accounting period, which will end on 31 December. Complete Part 1 with the quarterly or annual period-end date, as shown in your licence.
- 2 Event B is either or both (a) an increase in the full rate of duty due on heavy oil by section 6(1) of the Act, or (b) an increase in the rate of rebate allowed on heavy oil by section 11(1)(b) of the Act, with the consequence that an insufficient amount of rebate has been paid in the accounting period shown in Part 1.

It is expected that such event will only take place on Budget day, and that date (which should lie within the current accounting period) is to be entered in Part 1.

Part 2: Rebated Gas Oil (used as DERV)

- 3 (a) The figures entered in this Part are to reflect figures entered in Part 2 of the estimate and any supplementary estimate in respect of this accounting period.
(b) Enter the volume of rebated gas oil actually used in this accounting period as road fuel up to the time of event B(1), when the amount of rebate on gas oil increased (usually from 6pm on Budget Day).
(c) Subtract the figure at 2(b) from the total at 2(a) and enter the difference at 2(c).
(d) Enter the published additional rate.
(e) Enter the additional amount payable.

Part 3: Fully-rebated Kerosene (used as DERV)

- 4 (a) The figures entered in this Part are to reflect figures entered in Part 3 of the estimate and any supplementary estimate in respect of this accounting period.
(b) Enter the volume of fully-rebated kerosene actually used in this accounting period as road fuel (other than in an 'excepted vehicle' - see Part 4) up to the time of event B(2), when the amount of rebate on kerosene increased (usually from 6pm on Budget Day).
(c) Subtract the figure at 3(b) from the total at 3(a) and enter the difference at 3(c).
(d) Enter the published additional rate.
(e) Enter the additional amount payable.

Part 4: Fully-rebated Kerosene (used as rebated Gas Oil in 'excepted vehicles' etc)

- 5 (a) and (b). The figures entered in this Part are to reflect figures entered in Part 4 of the estimate and any supplementary estimate in respect of this accounting period.
(c) Sum total of (a) and (b) to be entered here.
(d) Enter the volume of fully-rebated kerosene actually used in this accounting period as fuel for an 'excepted vehicle' or in an engine not used for heating, up to the time of event B(3).
(e) Subtract the figure at 4(d) from the sum total at 4(c) and enter the difference at 4(e).
(f) Enter the published additional rate. The rate of net duty due is given in the Tariff, Volume 1 Part 12 against tax type 542; a Budget Notice may amend that rate with immediate effect. The Commissioners will publish the additional rate.
(g) Enter the additional amount payable.

Part 5: Total amount payable with this Form

- 6 Add together any amount shown at 2(e), 3(e) and 4(g) and enter that total in Part 5. Your cheque for the total amount entered in Part 5 should be made payable to H.M. Customs and Excise and be crossed account payee.

WARNING: Use of rebated oil as fuel contrary to the Regulations is an offence for which penalties may be imposed by the Commissioners of Customs and Excise, in addition to recovery of the rebate. If you have any doubt about your position under the Law you should consult your local Excise Advice Centre immediately.

Status: This is the original version (as it was originally made).

Form No. 4

H075



**Rebated Heavy Oil used as Fuel:
Return of Rebate due (and paid) to the Commissioners**

Before completing this form please read the Notes on completion

Note: This return must be completed and sent to the Accounting Centre within 10 business days of the period ending shown in your licence.

A Name and address of licensed user	B Address at which stock of fuel is kept (if different from A)
Postcode:	Postcode:

Part 1 This is the return for the quarterly/annual* accounting period ending (Note 1) of the above named licensed user. It takes account of the initial estimate and any supplementary estimates and additional payments made in this period.

Part 2 Volume of gas oil: usage governed by section 12 of the Act (road fuel usage)
(Note 2 deals with (a) to (e) below)

(a) volume of gas oil shown in Part 2(a) of the estimate and any supplementary estimate made in this accounting period	<input type="text"/>	litres
(b) volume of gas oil actually used in this accounting period as road fuel	<input type="text"/>	litres
(c) volume of gas oil remaining unused (if any) at the end of this period (difference between figures at (a) and (b) above)	<input type="text"/>	litres
(d) amount of rebate per litre of fuel currently payable (as shown in a Notice published for this purpose by the Commissioners of Customs and Excise)	£ 0 . <input type="text"/>	per litre
(e) amount overpaid (if any) and due to be refunded in this period (multiply the figure at (c) above by the figure at (d) above)	£ <input type="text"/>	

Part 3 Volume of section 12 kerosene: usage governed by Section 12 of the Act (road fuel usage)
(Note 3 deals with (a) to (e) below)

(a) volume of section 12 kerosene shown in Part 3(a) of the estimate and any supplementary estimate made in this accounting period	<input type="text"/>	litres
(b) volume of section 12 kerosene actually used in this accounting period as road fuel	<input type="text"/>	litres
(c) volume of section 12 kerosene remaining unused (if any) at the end of this period (difference between figures at (a) and (b) above)	<input type="text"/>	litres
(d) amount of rebate per litre of fuel currently payable (as shown in a Notice published for this purpose by the Commissioners of Customs and Excise)	£ 0 . <input type="text"/>	per litre
(e) amount overpaid (if any) and due to be refunded in this period (multiply figure at (c) above by the figure at (d) above)	£ <input type="text"/>	

*Delete as necessary

H075

PCU/September 1969

Date received at Accounting Centre

The Collector
 HM Customs and Excise
 Oils Accounting Centre
 Dorset House
 Stamford Street
 London SE1 9PJ

Part 4 Volume of section 13AA kerosene usage governed by Section 13AA of the Act (Notes 4 and 5 deal with (a) to (g) below)

Field here

(a) volume of section 13AA kerosene shown in Part 4(a) of the estimate and any supplementary estimate and made in this accounting period litres

(b) volume of section 13AA kerosene shown in Part 4(b) of the estimate and any supplementary estimate made in this period litres

(c) total of (a) and (b) above litres

(d) volume of section 13AA kerosene actually used in this period (either to propel excepted vehicles or in other engines) litres

(e) volume of section 13AA kerosene remaining unused (if any) at the end of this period (difference between figure at (c) and figure at (d) above) litres

(f) rate of net excise duty per litre of section 13AA kerosene currently applicable (as shown in a Notice published for this purpose by the Commissioners of Customs and Excise) £ per litre

(g) amount overpaid (if any) and due to be refunded in this period (multiply the figure at (e) above by the figure at (f) above) £

Part 5 Total amount overpaid in this period (being the sum of amounts shown at 2(e), 3(e) and 4(g) above) (Note 6) £

Declaration

I, declare that the information given in this return is true and complete.

Signature Date

*(Proprietor/Partner/Director/Company Secretary/Duly authorised signatory)

Name in capital letters

A false declaration can result in prosecution

*Delete as necessary

For Official Use

Accounting Centre Cost Code 16245:

MCD number(s) dated brought to account against this return, to the following account codes

33541:	<input type="text"/>	litres and duty of	£ <input type="text"/>
33542:	<input type="text"/>	litres and duty of	£ <input type="text"/>
33556:	<input type="text"/>	litres and duty of	£ <input type="text"/>
		Total	£ <input type="text"/>

: Balance repaid £

Input keyed in by (Inits) Date (Inits)

HM76 (1/1999) (CP99)

Status: This is the original version (as it was originally made).

Notes on completion

Part 1:

- 1 Accounting periods end on 31 March, 30 June, 30 September and 31 December in each year. In some instances the Commissioners may licence a user to use an annual accounting period, which will end on 31 December. Complete Part 1 with the quarterly or annual period-end date, as shown in your licence.

Part 2: Rebated Gas Oil (used as DERV)

- 2 The figures entered in this Part are to reflect figures entered in Part 2 of the estimate, any supplementary estimate, and any additional payment form in respect of this accounting period.
- (a) Enter the sum of all the volumes declared in Part 2 of the estimate etc.
 - (b) Enter the volume of rebated gas oil actually used in this accounting period as road fuel.
 - (c) Subtract the figure at 2(b) from the total at 2(a) and enter the difference at 2(c).
 - (d) Enter the current rate of rebate (as shown in the latest relative Budget Notice).
 - (e) Enter the amount of rebate overpaid in this accounting period.

Part 3: Fully-rebated Kerosene (used as DERV)

- 3 The figures entered in this Part are to reflect figures entered in Part 3 of the estimate, any supplementary estimate, and any additional payment form in respect of this accounting period.
- (a) Enter the sum of all the volumes declared in Part 3 of the estimate etc.
 - (b) Enter the volume of fully-rebated kerosene actually used in this accounting period as road fuel (other than in an 'excepted vehicle' - see Part 4).
 - (c) Subtract the figure at 3(b) from the total at 3(a) and enter the difference at 3(c).
 - (d) Enter the current rate of rebate (as shown in the latest relative Budget Notice).
 - (e) Enter the amount of rebate overpaid in this accounting period.

Part 4: Fully-rebated Kerosene (used as rebated Gas Oil in 'excepted vehicles' etc)

- 4 The figures entered in this Part are to reflect figures entered in Part 4 of the estimate, any supplementary estimate, and any additional payment form in respect of this accounting period.
- (a) Enter the sum of all the volumes declared in Part 4(a) of the estimate etc.
 - (b) Enter the sum of all the volumes declared in Part 4(b) of the estimate etc.
 - (c) Sum total of (a) and (b) to be entered here.
 - (d) Enter the volume of fully-rebated kerosene actually used in this accounting period as fuel for an 'excepted vehicle' or in an engine not used for heating. 'Excepted vehicle' means any vehicle listed in Schedule 1 of the Hydrocarbon Oil Duties Act 1978. Enter the whole volume of such kerosene in Part 4(d).
 - (e) Subtract the figure at 4(d) from the sum total at 4(c) and enter the difference at 4(e).
 - (f) Enter the current rate of net excise duty, shown in the Tariff Volume 1 Part 12 against tax type 542.
 - (g) Enter the amount of rebate overpaid in this accounting period.
- 5 The rate of net excise duty due is given in the Tariff, Volume 1 Part 12 against tax type 542: a Budget Notice may amend that rate with immediate effect (these may be examined at any Excise Advice Centre - address in local phone book). In all cases the rate of net excise duty due in respect of tax type 542 which is current at the time of completing the Form should be entered in Part 4 (f).

Part 5: Total amount payable with this Form

- 6 Add together any amount shown at 2(e), 3(e) and 4(g) and enter that total in Part 5. Your cheque for the total amount entered in Part 5 should be made payable to H.M. Customs and Excise and be crossed account payee.

WARNING: Use of rebated oil as fuel contrary to the Regulations is an offence for which penalties may be imposed by the Commissioners of Customs and Excise, in addition to recovery of the rebate. If you have any doubt about your position under the Law you should consult your local Excise Advice Centre immediately.

SCHEDULE 2

Regulation 6(3)(c)

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—
 - (a) determine the rate of net excise duty (expressed as pence per litre), immediately before the change takes legal effect, in accordance with the formula provided by paragraph 2 below;
 - (b) determine the rate of net excise duty (expressed as pence per litre), applicable when the change takes legal effect, in accordance with the formula provided by paragraph 3 below; and
 - (c) compare the correctly determined results of those calculations to see whether or not the paragraph 3 rate of net excise duty (for the purposes of regulation 6(3)(c) of these Regulations) is greater than the paragraph 2 rate of net excise duty, expressed in both cases as pence per litre.
 2. The rate of net excise duty (for the purposes of paragraph 1(a) and (c) above) shall be calculated in accordance with the formula $C-D$ where—
 - (a) C is the rate of excise duty charged by section 6(1) of the Act on a litre of heavy oil, immediately before a change (envisaged by regulation 6(2)(b) of these Regulations) takes legal effect, expressed as pence per litre; and
 - (b) D is the rate of rebate of the excise duty allowed on a litre of gas oil (in accordance with the rebate section of section 11 of the Act for gas oil), immediately before the above-mentioned change takes legal effect, expressed as pence per litre.
 3. The rate of net excise duty (for the purposes of paragraph 1(b) and (c) above) shall be calculated in accordance with the formula $F-G$ where—
 - (a) F is the rate of excise duty charged by section 6(1) of the Act on a litre of heavy oil when the change (envisaged by regulation 6(2)(b) of these Regulations) takes legal effect, expressed as pence per litre; and
 - (b) G is the rate of rebate of the excise duty allowed on a litre of gas oil (in accordance with the rebate scheme of section 11 of the Act for gas oil) when the above-mentioned change takes legal effect, expressed as pence per litre.
-

EXPLANATORY NOTE

(This note is not part of the Regulations)

1. These Regulations—
 - (a) replace regulations 31 to 33 of the [Hydrocarbon Oil Regulations 1973 No. 1311](#) (regulatory scheme for the advance payment of rebate (“the rebate”) allowed on gas oil, and other heavy oil—the use of which is governed by section 12 of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“HODA”)—under section 11 of HODA) with a revised similar scheme for advance payments; and

- (b) apply that revised scheme additionally to the advance payment of part of the section 11(1) (c) HODA rebate (“the net excise duty”) allowed in respect of kerosene (governed by sections 13AA and 13AB HODA, which sections are added to HODA by section 5 of the Finance Act 1996 (c. 8)), where the rebated kerosene is to be used as fuel for certain engines defined by section 13AA of HODA.

2. Scheme of these Regulations.

Regulation 3 provides definitions of certain words and phrases used in the Regulations.

Regulation 4 requires that, for a payment of the rebate or of the net excise duty to be effective for the purposes of respectively section 12(2) or section 13AA (3) and (4) of HODA, the advance payment must be made by a licensed user of the rebated gas oil or rebated kerosene in accordance with the scheme of advance payment governed by regulations 5 and 6. Users will be licensed for these purposes by the Commissioners of Customs and Excise.

Regulation 5 enables a licensed user to provide the Commissioners with an estimate of his future use of gas oil or kerosene during an accounting period, and requires him, on furnishing the estimate, to make an advance payment to them of the rebate, or as the case may be, of the net excise duty, calculated in accordance with the provisions of regulation 5(3). The estimate is in the form no. 1 of Schedule 1 to these Regulations.

Regulation 6 recognises, firstly, that the actual usage by the licensed user, during the accounting period to which his estimate relates, may reach the estimated or forecast usage before the end of that period. In that event regulation 6(4)(a) and (5) requires him to cease using rebated gas oil or kerosene as fuel. The regulation enables him to recommence use of those rebated fuels provided he first furnishes the Commissioners with a supplementary estimate (in the form no. 2 of Schedule 1 to these Regulations) of estimated future use during the remainder of the accounting period, and makes an associated advance payment of the rebate, or as the case may be, of the net excise duty in respect of that estimated future use.

Regulation 6, secondly, takes account of the possibility that, during the accounting period to which the user’s estimate relates, there may be a change of either or both the hydrocarbon oil excise duty rate (governed by section 6 of HODA), and the excise duty rebate rate (governed by section 11 of HODA), with the result, as it may be, that the actual excise duty charged or actual rebate allowed is increased by an additional amount (“the additional amount”), and consequently the advance payment made with the estimate becomes insufficient. In such a case (as governed by regulation 6(4)(b)) the licensed user is required to cease using oils to which his estimate relates, and, before recommencing, he is required to pay the additional amount to the Commissioners (by furnishing an additional rebate payment form in the form no. 3 of Schedule 1 to these Regulations) in respect of rebated fuel which he is yet to use. The additional amount is calculated in accordance with the provisions of that form, no. 3.

Regulation 7 treats any supplementary estimate, that may have been furnished by a licensed user, as if it was an estimate, to ensure that, in the event of the supplementary estimate’s forecast of future usage of rebated fuel, or of the amount of advance payment of the rebate or the net excise duty, made in association with the supplementary estimate, proving to be insufficient (for the same reasons explained above in relation to regulation 6), the licensed user makes further advance payment(s) to make good the insufficiency.

Regulation 8 requires a licensed user, and a user whose licence has been withdrawn, to make a return to the Commissioners within 10 business days of the end of the accounting period to which the estimate relates. In his return the user may claim amounts which he may have overpaid.

Regulation 9 requires licensed users, and users whose licence has been withdrawn, to keep records relating to the rebated gas oil or kerosene used in their road vehicles.