

SCHEDULES

SCHEDULE 4

Section 24(1).

SUBJECTS FOR REGULATIONS UNDER SECTION 24

As to grant of relief under sections 9 and 14

- 1 Regulating the approval of persons for purposes of section 9(1) or (4) or 14(1) of this Act, whether individually or by reference to a class, and whether in relation to particular descriptions of oil or generally ; enabling approval to be granted subject to conditions and providing for the conditions to be varied, or the approval revoked, for reasonable cause.
- 2 Enabling permission under section 9(1) of this Act to be granted subject to conditions as to the giving of security and otherwise.
- 3 Requiring claims for repayment under section 9(4) of this Act to be made at such times and in respect of such periods as are prescribed; providing that no such claim shall lie where the amount to be paid is less than the prescribed minimum; and preventing,, where such a claim lies, the payment of drawback.

As to mixing of oil

- 4 Imposing restrictions on the mixing with other oil of any rebated oil or oil delivered without payment of duty.

As to marking of oil

- 5 Requiring as a condition of allowing rebate on, or delivery without payment of duty of, any oil (subject to any exceptions provided by or under the regulations) that there shall have been added to that oil, at such times, in such manner and in such proportions as may be prescribed, one or more prescribed markers, with or without a prescribed colouring substance (not being a prescribed marker), and that a declaration to that effect is furnished.
- 6 Prescribing the substances which are to be used as markers.
- 7 Providing that the presence of a marker shall be disregarded if the proportion in which it is present is less than that prescribed for the purposes of this paragraph.
- 8 Prohibiting the addition to any oil of any prescribed marker or prescribed colouring substance except in such circumstances as may be prescribed.
- 9 Prohibiting the removal from any oil of any prescribed marker or prescribed colouring substance.
- 10 Prohibiting the addition to oil of any substance, not being a prescribed marker, which is calculated to impede the identification of a prescribed marker.
- 11 Regulating the storage or movement of prescribed markers.

Status: This is the original version (as it was originally enacted).

- 12 Requiring any person who adds a prescribed marker to any oil to keep in such manner and to preserve for such period as may be prescribed such accounts and records in connection with his use of that marker as may be prescribed, and requiring the production of the accounts and records.
- 13 Requiring, in such circumstances or subject to such exceptions as may be prescribed, that any drum, storage tank, delivery pump or other container or outlet which contains any oil in which a prescribed marker is present shall be marked in the prescribed manner to indicate that the oil is not to be used as road fuel or for any other prohibited purpose.
- 14 Requiring any person who supplies oil in which a prescribed marker is present to deliver to the recipient a document containing a statement in the prescribed form to the effect that the oil is not to be used as road fuel or for any other prohibited purpose.
- 15 Prohibiting the sale of any oil the colour of which would prevent any prescribed colouring substance from being readily visible if present in the oil.
- 16 Prohibiting the importation of oil in which any prescribed marker, or any other substance which is calculated to impede the identification of a prescribed marker, is present.

As to control of storage, supply etc. of oil, entry of premises etc.

- 17 Regulating the storage or movement of oil.
- 18 Restricting the supplying of oil in respect of which rebate has been allowed and not repaid or on which excise duty has not been paid.
- 19 Requiring a person owning or possessing a road vehicle which is constructed or adapted to use heavy oil as fuel to keep such accounts and records in such manner as may be prescribed, and to preserve such books and documents relating to the supply of heavy oil to or by him, or the use of heavy oil by him, for such period as may be prescribed.
- 20 Requiring the production of books or documents relating to the supply or use of oil or the use of any vehicle.
- 21 Authorising the entry and inspection of premises (other than private dwelling-houses) and the examination of vehicles, and authorising, or requiring the giving of facilities for, the inspection of oil found on any premises entered or on or in any vehicle and the taking of samples of any oil inspected.

Interpretation

- 22 In this Schedule—
 " oil " means hydrocarbon oil;
 " prescribed" means prescribed by regulations made under section 24 of this Act; and section 12(3)(a) of this Act shall apply for the purposes of paragraph 19 above as it applies for the purposes of that section.