

1985 No. 1032**CUSTOMS AND EXCISE****The Excise Duties (Hydrocarbon Oils)
(Deferred Payment) Regulations 1985**

Made - - - - - 8th July 1985

Laid before Parliament 15th July 1985

Coming into Operation 15th October 1985

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The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 127A of the Customs and Excise Management Act 1979 **(a)**, sections 21 and 24 of the Hydrocarbon Oil Duties Act 1979 **(b)** and additionally, being a department designated **(c)** for the purposes of section 2(2) of the European Communities Act 1972 **(d)** in relation to payment of excise duty, in exercise of the powers conferred by that section and of all other powers enabling them in that behalf hereby make the following Regulations:—

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Hydrocarbon Oils) (Deferred Payment) Regulations 1985 and shall come into operation on 15th October 1985.

Interpretation

2. In these Regulations—

“the Act” means the Hydrocarbon Oil Duties Act 1979;

“approved person” means a person approved by the Commissioners under regulation 4 below;

“business day” means a day which is a business day within the meaning of the Bills of Exchange Act 1882 **(e)**;

“hydrocarbon oils” includes composite goods containing hydrocarbon oils on which goods excise duty is chargeable;

“payment day” has the meaning given by regulation 5 below.

Application

3. These Regulations shall apply to hydrocarbon oils on which excise duty would, but for the deferment granted by these Regulations, be payable on or after 15th October 1985.

PART II

DEFERMENT OF EXCISE DUTY

Approved persons

4.—(1) A person who wishes to be granted excise duty deferment under these Regulations shall apply to be approved for excise duty deferment purposes.

(a) 1979 c. 2; section 127A was inserted by the Finance Act 1983 (c. 28), section 6.

(b) 1979 c. 5; section 24 was amended by the Finance Act 1981 (c. 35), section 6(2) and the Finance Act 1982 (c. 39), section 4(3).

(c) S.I. 1982/529.

(d) 1972 c. 68.

(e) 1882 c. 61.

(2) When approving a person under this regulation the Commissioners may specify the maximum amount of excise duty which may be deferred by that person at any time under that approval.

(3) When approving a person under this regulation the Commissioners may limit the approval to deferment in respect of hydrocarbon oils which are at specified places.

(4) A person may be approved separately under this regulation in respect of different places.

(5) The Commissioners may, for reasonable cause, at any time vary or revoke any approval granted under this regulation.

Deferment

5.—(1) Deferment shall be granted upon the giving of notice by an approved person that he wishes excise duty in respect of any hydrocarbon oils to be deferred until a day, to be known as “payment day”, provided that the notice is given in such form and manner and contains such particulars as the Commissioners may require and provided that the provisions of these Regulations are complied with. Subject to regulation 6 below, on each payment day an approved person shall pay to the Commissioners the total amount of excise duty of which he has been granted deferment until that payment day.

(2) The payment day for hydrocarbon oils delivered or removed on importation, where the duty on that oil is entered into the Commissioners’ accounts on or after the 15th day of one month and not later than the 14th day of the next month, shall be—

- (a) the 29th day of that next month, or,
- (b) where that next month has only 28 days, on the 28th day of that month, or,
- (c) where the Bank of England is closed on those days, the last business day preceding those days.

(3) The payment day for hydrocarbon oils delivered for home use from a refinery or other premises used for the production of hydrocarbon oil or from an excise warehouse on or after the 15th day of one month and not later than the 14th day of the next month shall be the last business day of that next month.

Set-offs

6.—(1) Subject to paragraph (2) below an approved person shall set-off all sums to which he is entitled as rebate under section 11 of the Act, all sums to which he is entitled to repayment under section 15 of the Act and such other sums as the Commissioners may allow against excise duty required to be paid by him on payment day under regulation 5 above.

(2) An approved person shall not set-off those sums referred to in paragraph (1) above unless on or before the said payment day he submits to the Commissioners a claim for set-off in such form and manner and containing such particulars as they may require.

(3) Rebate shall not be set-off under paragraph (1) above at a payment day earlier than that on which duty deferred under these Regulations, in respect of which the rebate exists, would have been due.

Adjustments

7.—(1) If a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment and the Commissioners are satisfied that the full amount of excise duty payable has not been shown then, save as the Commissioners may otherwise allow, the balance of excise duty shall be paid forthwith.

(2) If a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment and the Commissioners are satisfied that excise duty in excess of the amount payable has been shown other than by reason of a set-off under regulation 6 above, the Commissioners shall repay or give credit for that excess, but the total amount shown shall nonetheless be paid on payment day.

PART III

REQUIREMENTS TO BE OBSERVED

Security

8. A person who is approved for the purpose of applying for deferment of excise duty shall provide such security for that duty in such amount as the Commissioners may require.

Conditions

9. The Commissioners may make any approval of a person or any grant of deferment of duty subject to any condition or requirement and conditions or requirements may be added to or varied at any time by the Commissioners.

Change of circumstances

10. Any person who has applied to be approved or has been approved under regulation 4 above shall notify the Commissioners immediately of any change in circumstances which materially affects any application for approval or for deferment of duty or any security given by him under these Regulations.

PART IV

RELATIONSHIP TO OTHER ENACTMENTS

Purpose for which excise duty is treated as paid

11. Without prejudice to regulation 5 above for the purposes of the following enactments excise duty shall be deemed to have been paid at the time when deferment was granted—

- (a) sections 24(2)(b), 43(1), 49(1)(a), 51, 67(1)(b), 96(1)(a), 127 and 162 of the Customs and Excise Management Act 1979(a);
- (b) sections 10(2)(a) and 11(1)(a) of the Customs and Excise Duties (General Reliefs) Act 1979(b); and

(a) 1979 c. 2; section 51(1) was amended by the Finance Act 1983, section 7(5).

(b) 1979 c. 3; section 11(1) was amended by the Isle of Man Act 1979 (c. 58), section 13 and Schedule 1, paragraph 28.

(c) sections 9(4), 15(1), 17(1), 18(1), 19(3), 19A(1) and 20(1) of the Hydrocarbon Oil Duties Act 1979(a).

P. Jefferson Smith,
Commissioner of Customs and Excise.

8th July 1985.
King's Beam House,
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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make provision for the deferment of payment of excise duty on imported hydrocarbon oils and on hydrocarbon oils produced in the United Kingdom and delivered for home use from 15th October 1985.

Regulation 3 prescribes the kinds of goods for which deferment of duty may be granted under these Regulations.

Regulation 4 provides for the approval of persons who wish to obtain deferment. Regulation 5 provides that deferment shall be granted upon certain procedures being completed by the approved person. Regulation 6 provides for set-off against deferred duty of sums to which an approved person is entitled. Regulation 7 provides for adjustments in cases of over declarations or under declarations.

Regulations 8 to 10 provide for ancillary requirements as to security, the imposition of conditions and the notification of changed circumstances by approved persons.

Regulation 11 prescribes the purposes for which deferred duty is treated as having been paid.

(a) 1979 c. 5; sections 17, 18 and 19 were amended by the Finance Act 1981, sections 6(4) and 139 and Schedule 19, Part III; and section 19A was inserted by the Finance Act 1981, section 5(2).

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