
 STATUTORY INSTRUMENTS

1989 No. 2439

CUSTOMS AND EXCISE

 The Excise Duties (Hydrocarbon Oil)
 (Travelling Showmen) Relief Regulations 1989

<i>Made</i> - - - -	<i>21st December 1989</i>
<i>Laid before Parliament</i>	<i>8th January 1990</i>
<i>Coming into force</i>	<i>5th February 1990</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 20AA (1)(c) of the Hydrocarbon Oil Duties Act 1979(a), 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 Excise Duties (Hydrocarbon Oil) (Travelling Showmen) Relief Regulations 1989, and shall come into force on 5th February 1990.

Relief

2. A travelling showman who uses as fuel for a road vehicle heavy oil on whose delivery for home use rebate has been allowed, shall not be required to pay the amount which would (apart from these Regulations) be payable to the Commissioners under section 12(2) of the Hydrocarbon Oil Duties Act 1979 provided that—

- (a) the road vehicle is immobilised by disconnection of the propeller shaft; and
- (b) the heavy oil is drawn—
 - (i) from a tank which is not permanently attached to the vehicle and which is separate from the tank from which fuel is drawn for propelling the vehicle; and
 - (ii) through a fuel pipe which is not permanently attached to the engine of the vehicle.

New King's Beam House,
 22 Upper Ground,
 London, SE1 9PJ

21st December 1989

P. G. Wilmott
 Commissioner of Customs and Excise

(a) 1979 c.5; section 20AA was inserted by the Finance Act 1989 (c.26), section 2(1); section 27(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c.2).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, subject to certain conditions, relieve travelling showmen from the requirement to repay rebate which has been allowed on hydrocarbon oil.

These Regulations replace a relief which was formerly allowed by the Commissioners by way of extra-statutory concession (published in HM Customs and Excise Public Notice 748).