
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 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

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