
STATUTORY INSTRUMENTS

1996 No. 2537

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

PART III

REPAYMENT OF DUTY

Application of Part III

5. This Part applies to relief allowed by regulation 3(1)(a) or (b) above.

Repayment

6.—(1) Except where paragraph (2) below applies repayment shall be made to the qualified claimant.

(2) Where the relief is allowed by regulation 3(1)(b) above and an approved person supplied the heavy oil at a price reduced by an amount equal to the duty on that oil that approved person shall be treated as entitled to the repayment.

(3) If in relation to any application for relief it appears to the Commissioners that the relief applied for exceeds the amount repayable under regulation 4(1) above they may, in such circumstances as they see fit and notwithstanding the provisions of regulations 8(1) and 11(2) below, repay such lesser sum as appears to them to be repayable.

(4) If two or more qualified claimants make application for relief relating to the same hydrocarbon oil the Commissioners may make repayment to any of them (or, where paragraph (2) above applies, to the approved person) and that repayment shall be deemed to satisfy all the applications.

Set-off

7.—(1) Except where paragraph (2) below applies the Commissioners may set-off the amount of any repayment against any other debt then due to them from any person who is a qualified claimant in relation to the application.

(2) Where regulation 6(2) above applies the approved person shall set-off the repayment in accordance with regulation 6 of the deferment Regulations.

Cancellation of relief

8.—(1) Where there is a contravention of any condition imposed by or under Part V below the relief allowed shall be cancelled.

(2) Where any relief is cancelled any person who is a qualified claimant in relation to the application for relief shall, on demand, be liable to repay the amount of the repayment.