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STATUTORY INSTRUMENTS

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**1996 No. 2537**

**The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996**

**PART V**

**CONDITIONS SUBJECT TO WHICH RELIEF IS ALLOWED**

**General conditions**

- 11.**—(1) Relief is allowed subject to the following conditions.
- (2) The amount of relief applied for shall not exceed the amount of relief that may be allowed by regulation 4 above.
- (3) Where relief is allowed by regulation 3(1)(a) above—
- (a) the qualified claimant must, on being so required by the Commissioners, furnish to their satisfaction evidence that the duty that is the subject of the application for relief has been paid and has not been repaid, remitted or drawn back,
  - (b) the hydrocarbon oil must not have been used otherwise than as fuel for the machinery of the ship specified in the application for relief while engaged on a marine voyage, and
  - (c) the duty that is the subject of the application for relief must not be the subject of any other application or claim for repayment, remission or drawback.
- (4) Where relief is allowed by regulation 3(1)(b) or (c) above—
- (a) the qualified claimant (or someone authorised to act on his behalf) shall, upon delivery of the hydrocarbon oil to the ship, provide the supplier of that oil with an acknowledgement of receipt in such form as the supplier may require,
  - (b) the hydrocarbon oil must not be used otherwise than as fuel for the machinery of the ship to which it was delivered while that ship is engaged on a marine voyage,
  - (c) the hydrocarbon oil must not be relanded at any place in the United Kingdom, and
  - (d) the duty that is the subject of the application for relief must not be the subject of any other application or claim for repayment, remission or drawback.
- (5) The master of a ship on which there is hydrocarbon oil in respect of which relief has been or may be allowed must, at any time that the ship is within the limits of a port—
- (a) permit an officer to board the ship for the purpose of taking samples of hydrocarbon oil in order to ascertain whether relief should be allowed or has been properly allowed,
  - (b) give such assistance as the officer may reasonably require to enable him to safely take such samples of hydrocarbon oil, and
  - (c) provide such equipment (and if the case so requires conversion tables) as the officer may reasonably require to enable him to ascertain the volume, at a temperature of 15°C, of the hydrocarbon oil on board the ship.

**Conditions imposed by the Commissioners**

**12.** Relief is allowed subject to such conditions (if any) as the Commissioners impose on qualified claimants in a notice published by the Commissioners and not withdrawn by a further notice.