
STATUTORY INSTRUMENTS

1996 No. 293

The Fossil Fuel Levy (Scotland) Regulations 1996

INFORMATION PROVISIONS

Provision of information to prescribed person

28.—(1) Subject to paragraph (2), and without prejudice to regulation 29, the Director may by notice served on any person who is—

- (a) a licensed supplier;
- (b) a licensed transmitter; or
- (c) a licensed generator,

require that person to furnish, at such reasonable time and place as may be, and in the form and manner, specified in the notice, to the Director such information of a description contained in Schedule 4 as may be specified in the notice.

(2) No person shall be required, when complying with a notice under paragraph (1), to give any information which he could not be compelled to give in evidence in civil proceedings in the Court of Session.

(3) Any person furnishing information to the Director in accordance with a notice under paragraph (1) shall, if the notice so requires, provide an auditor's certificate that such information, or any such part of that information as may be specified in the notice, is fairly stated and properly compiled.

Information in the form of estimates

29. Where any person is required by notice under regulation 28 to furnish information in the form of estimates, he shall use all reasonable care, having regard to all the relevant circumstances, to ensure that the information so furnished is complete, accurate and reliable.

Conflicts between information furnished to prescribed person

30.—(1) This regulation applies in any case where—

- (a) information of a description contained in a Part of Schedule 4 has been furnished to the Director by any person in accordance with a notice under regulation 28; and
- (b) that information is, or appears to the Director to be, inconsistent with other information in the possession of the Director pursuant to these Regulations.

(2) Where the information is—

- (a) of a description contained in Part I of Schedule 4, the Director may place greater reliance on information furnished by a licensed supplier;
- (b) of a description contained in Part II of that Schedule, the Director may place greater reliance on information furnished by a licensed transmitter; and
- (c) of a description contained in Part III of the Schedule, the Director may place greater reliance on information furnished by a licensed generator.

(3) Subject to paragraph (2), in any case the Director may place greater reliance on information which is accompanied by an auditor's certificate that it is fairly stated and properly compiled.

Custody and use of information furnished to prescribed person

31.—(1) All information furnished to the Director pursuant to these Regulations shall be kept separate from other information held by the Director.

(2) The information mentioned in paragraph (1) shall be kept in containers or other media which cannot be opened or otherwise interfered with, and to which access cannot be had, except in case of emergency, by any person not entitled to use or have access to such information.

(3) The information mentioned in paragraph (1) shall be used—

- (a) by the Director; and
- (b) by any staff or other person employed or engaged by the Director, in each case only for the purposes connected with the levy.

Retention and inspection of records

32.—(1) Each licensed supplier, each licensed transmitter and each licensed generator shall retain for the prescribed period any relevant records.

(2) During the prescribed period each licensed supplier, each licensed transmitter and each licensed generator shall permit any person who is authorised in writing by the Director for the purpose, on production of his authority, to inspect and to take copies of or extracts from any relevant records being retained pursuant to this regulation.

(3) In this regulation—

“prescribed period”, in relation to any relevant records, means the period of five years commencing on the date on which information derived from those records is either—

- (a) in the case of a licensed supplier, first used by the supplier for the purpose of calculating or recalculating the amount of any payment due from him in respect of the levy; or
- (b) in the case of a licensed supplier, a licensed transmitter or a licensed generator, first furnished to the Director pursuant to a notice under regulation 28;

“records” includes any document, book, computer program, print-out, tape, core, film, disk or other tangible data whatsoever and, in relation to any single item of information, means any one of them;

“relevant records” means any records from which has been derived—

- (a) any information used by a licensed supplier for the purpose of calculating the amount of any payment due from him in respect of the levy; or
- (b) any information furnished to the Director by a licensed supplier, a licensed transmitter or a licensed generator pursuant to a notice under regulation 28.