

SCHEDULE 2

Regulation 7

PARTICULARS REQUIRED OF THE BIODIESEL RECORD

1. The particulars to be entered in the biodiesel record in the event of biodiesel duty being charged in relation to the producer either setting aside biodiesel for a chargeable use or making chargeable use of biodiesel are—

- (a) in the case of setting aside, the particulars required by paragraphs 4 and 5, and
- (b) in the case of making a chargeable use, the particulars required by paragraphs 6 and 7.

2. Particulars falling within paragraphs 4 and 5 are to be entered before the biodiesel is sent out from his premises.

3. Particulars falling within paragraphs 6 and 7 are to be entered no later than the chargeable use of the biodiesel on his premises.

4. The amount of each consignment of biodiesel set aside for a chargeable use on his premises and sent out from his premises on that basis.

5. In addition to any particulars entered in the biodiesel record under paragraph 4, the following particulars shall be added as corresponding particulars or as cross-referenced particulars—

- (a) the date of the sending out of the consignment of biodiesel;
- (b) the name and address of the consignee to whom that biodiesel is sent;
- (c) the number of the delivery note required by regulation 5 to be issued to the consignee;
- (d) the amount and rate of biodiesel duty charged in respect of that biodiesel.

6. The amount of biodiesel put to chargeable use at his premises.

7. In addition to any particular entered in the biodiesel record under paragraph 6, the following particulars shall be added as corresponding particulars or as cross-referenced particulars—

- (a) the date of the chargeable use;
- (b) the amount and rate of biodiesel duty charged.

8. The biodiesel record shall be kept and preserved by the producer for 6 years or such lesser period as the Commissioners may require.