
STATUTORY INSTRUMENTS

2005 No. 3320

**The Hydrocarbon Oil Duties (Reliefs for
Electricity Generation) Regulations 2005**

PART 2

RELIEF

Relief

3.—(1) Relief is allowed in accordance with these Regulations if a quantity of qualifying oil has been used to produce electricity in a—

- (a) generating station;
- (b) fully exempt combined heat and power station; or
- (c) partly exempt combined heat and power station.

(2) Except where paragraph 3 applies, no relief shall be allowed where qualifying oil has been used to produce electricity—

- (a) by an auto-generator;
- (b) by an exempt unlicensed electricity supplier.

(3) This paragraph applies where the electricity produced has been used to make supplies of a description falling within regulation 41 of the Climate Change Levy (General) Regulations 2001⁽¹⁾ (supplies by non-registrable electricity producer to an electricity utility).

(4) No relief is allowed in respect of any relevant duty that is the subject of any other application or claim for repayment, remission or drawback.

Form of relief

4. The relief shall be in the form of a repayment by the Commissioners to the qualified claimant.

⁽¹⁾ S.I.2001/838, amended by S.I. 2003/604; there are other amending instruments but none is relevant.