

1973 No. 1311

CUSTOMS AND EXCISE

The Hydrocarbon Oil Regulations 1973

<i>Made - - - -</i>	<i>27th July 1973</i>
<i>Laid before Parliament</i>	<i>3rd August 1973</i>
<i>Coming into Operation</i>	<i>1st September 1973</i>

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SCHEDULE

Regulations revoked.

The Commissioners of Customs and Excise, in pursuance of the powers conferred upon them by sections 16, 19, 20 and 21 of the Hydrocarbon Oil (Customs & Excise) Act 1971(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Preliminary

1.—(1) These Regulations may be cited as the Hydrocarbon Oil Regulations 1973 and shall come into operation on 1st September 1973.

(2) The Interpretation Act 1889(b) applies for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(3) The Regulations specified in the Schedule to these Regulations are hereby revoked.

(4) Where any document used or required for the purpose of any assigned matter refers to a provision of a regulation revoked by these Regulations, such reference shall, unless the contrary intention appears, be construed as referring to the corresponding provision of these Regulations.

2. In these Regulations—

“the Act” means the Hydrocarbon Oil (Customs & Excise) Act 1971;

“the Act of 1952” means the Customs and Excise Act 1952(c);

“approved” means approved by the Commissioners;

“approved furnace operator” means a person approved for the purposes of section 12 of the Act;

“approved repayment user” means a person approved for the purposes of section 7(5) of the Act;

“authorised person” means a person authorised by the Commissioners;

“Collector” means Collector of Customs and Excise;

“Colour Index” means Colour Index, 2nd Edition (1956) compiled by the Society of Dyers and Colourists and the American Association of Textile Chemists and Colorists;

(a) 1971 c. 12.

(b) 1889 c. 63.

(c) 1952 c. 44.

“dark oil” means heavy oil which is darker than ASTM colour 3.0 in the Table of Glass Colour Standards included in “Standard method of Test for ASTM Colour of Petroleum Products” adopted as a joint ASTM-IP standard with ASTM designation D 1500-64 and IP designation IP 196/66, which appears in Part 1, section 2 of “IP Standards for Petroleum and its Products” published by the Institute of Petroleum, when the heavy oil and ASTM Colour 3.0 are compared in the manner described in that publication for that method of test;

“entered premises” means premises and plant, pipes and vessels thereon entered pursuant to Regulation 3;

“fuel oil” means heavy oil which contains in solution an amount of asphaltenes of not less than 0.5% or which contains less than 0.5% but not less than 0.1% of asphaltenes and has a closed flash point not exceeding 150°C;

“gas” means hydrocarbon gas and includes all hydrocarbons which are gaseous at a temperature of 60°F and under a pressure of one atmosphere;

“gas oil” means heavy oil of which not more than 50% by volume distils at a temperature not exceeding 240°C and of which more than 50% by volume distils at a temperature not exceeding 340°C;

“heated oil” means heavy oil having a temperature exceeding 60°F and shown to have been artificially heated;

“heavy oil vehicle” means a vehicle to which section 10 of the Act applies;

“kerosene” means heavy oil of which more than 50% by volume distils at a temperature not exceeding 240°C;

“oil” means hydrocarbon oil;

“plant” includes any machinery, apparatus, equipment or vessel;

“vessel” includes any tank or container for storing oil and any still or utensil in which oil may be processed.

Excise production

3.—(1) No person shall begin production of oil until he has made entry of the premises and of every building, and all plant, pipes and vessels on those premises which he intends to use for that purpose.

Provided that the foregoing provision shall not apply to production in a refinery, nor to production in the course of use of oil delivered under section 7 or section 12 of the Act.

(2) Every person who makes entry of any premises pursuant to paragraph (1) of this Regulation shall, if so required by the Commissioners, give security by bond or otherwise to the satisfaction of the Commissioners for the payment of duty on oil produced or stored on the entered premises.

(3) Every person who makes entry of any premises pursuant to paragraph (1) of this Regulation shall, if so required by the Commissioners in respect of any particular description of oil, set aside, subject to their approval under section 80 of the Act of 1952, a part of the entered premises to be a warehouse, and upon production by him of oil of that description, and before such oil is delivered or removed from the entered premises, shall deposit it in such warehouse.

Removal of oil

4. The provisions of sections 86 and 89 of the Act of 1952 shall apply to entered premises and to refineries as though they were warehouses approved under section 80 of the Act of 1952.

Refineries

5.—(1) No person shall elsewhere than in a refinery—

- (a) produce oil from imported oil;
- (b) refine imported oil, or
- (c) incorporate gas in oil.

Provided that the foregoing provisions of this Regulation shall not apply to persons approved under Regulation 38 in respect of oil delivered under section 7 or under section 12 of the Act.

(2) If a refinery does not include a warehouse approved by the Commissioners under section 80 of the Act of 1952 for the deposit of any particular description of oil, the occupier of the refinery shall, if so required by the Commissioners, provide such a warehouse in relation to that refinery, and on production and removal of oils of such descriptions as the Commissioners specify from the refinery, deposit them in such warehouse.

6. Imported oil intended to be removed to a refinery shall on importation be entered for warehousing.

7. Before any oil is taken for use in a refinery, the occupier of the refinery shall, if so required by the Commissioners, set aside such oil for such use, and oil so set aside shall not, save as the Commissioners allow, be diverted to any other use nor for any other purpose.

8. The occupier of a refinery shall, if so required by the Commissioners, give security by bond or otherwise to the satisfaction of the Commissioners for the payment of duty on oil produced at, or received into, that refinery.

Storage and warehousing

9. The occupier of a warehouse shall not in that warehouse—

- (a) use any place or plant unless the same has been approved by the Commissioners and bears conspicuous distinguishing marks, or
- (b) add to, alter, demolish or remove any place or plant which has been approved by the Commissioners unless he has given two days' previous notice thereof in writing to the authorised person.

10. Save as the Commissioners may otherwise allow, the occupier of a warehouse not approved as a refinery shall not in the warehouse mix light oil with any other oil so as to produce an oil which is not a light oil.,

11. The occupier of entered premises, of a refinery or of a warehouse shall furnish to the authorised person within 7 days of the receipt of any oil into the entered premises, refinery or warehouse a certificate showing the quantity and description of oil received and the name of the person and the place whence received.

12.—(1) The occupier of entered premises, of a refinery or of a warehouse shall, within such time as the Commissioners may allow, issue to the consignee,

in respect of any oil which he removes or allows to be removed from the entered premises, refinery or warehouse, a delivery note showing:—

- (a) the address of the premises from which that oil is removed;
- (b) the date of that removal;
- (c) the description and quantity in gallons of that oil indicating in the case of heavy oil whether or not that oil is heated oil;
- (d) the name and address of the consignee;
- (e) identifying particulars of the conveying ship or vehicle or other means of transport; and
- (f) if the oil is required by these Regulations to be marked, the statements required under Regulation 27.

(2) The occupier of entered premises, of a refinery or of a warehouse shall, unless the authorised person otherwise allows, cause oil at the time of its removal from the entered premises, refinery or warehouse, by a ship or vehicle, to be accompanied by the delivery note required by the foregoing paragraph of this Regulation, or by a copy thereof or by a document which shows:—

- (a) the description and quantity in gallons of the oil at the time of its removal from the entered premises, refinery or warehouse;
- (b) if the oil is required by these Regulations to be marked, the statements required under Regulation 27;
- (c) identifying particulars of the conveying ship or vehicle;
- (d) particulars sufficient to identify the delivery note required as aforesaid in respect of the oil in question; and
- (e) the name and address of the person who holds the delivery note as aforesaid or record of the particulars required to be shown on such delivery note.

13. Upon the arrival at entered premises, at a refinery or at a warehouse of any ship or vehicle carrying oil, the occupier of the entered premises, refinery or warehouse shall, unless the authorized person otherwise allows, at once record, in a manner approved by the authorized person, the particulars of the ship or vehicle and of the quantity and description of oil which it contains, and shall not load further oil into the ship or vehicle before the record has been made.

Provided that nothing in this Regulation shall apply to oil carried in the fuel tanks of a ship or vehicle.

14. Where the authorised person requires the use of a particular method of measurement or of calibration or of conversion tables to ascertain any quantity of oil at or received into, used at or delivered from entered premises, a refinery or warehouse, the occupier of the entered premises, the refinery or the warehouse shall comply with such requirement.

15.—(1) The occupier of entered premises, a refinery or a warehouse shall keep accounts in accordance with this Regulation in which gas and oil shall be distinguished according to such descriptions as the Commissioners may from time to time direct.

(2) The accounts shall show---

- (a) the quantities of oil in gallons, and
- (b) in respect of heated oil, the number of gallons which the oil would have measured if the temperature thereof had been 60°F.

Provided that in respect of such premises as aforesaid or in respect of such descriptions of oil as the Commissioners allow, the accounts shall show quantities either as the number of gallons which the oil would have measured at 60°F or as the weight of the oil.

(3) The accounts shall include particulars of-

- (a) oil produced at or received into the entered premises, refinery or warehouse, including any oil brought back after having been previously delivered, showing the date of production or receipt, the quantities and descriptions of the oil, the distinguishing marks and numbers of the vessels in which each batch or consignment is stored and, where appropriate, the place whence received;
- (b) oil delivered from the entered premises, refinery or warehouse, showing in respect of each consignment the date of delivery, the quantities and descriptions of the oil and the name and address of the person to whom it is consigned;
- (c) oil taken into use for the production of oil, showing the date of use, the quantities and descriptions of oil used and of oil produced; and
- (d) oil taken into use for purposes other than the production of oil, showing the date of use, the quantities and descriptions of oil used, and the purpose for which used.

(4) At a refinery where gas is incorporated in oil the accounts shall include particulars of the gas and the quantity and description of the oil before and after incorporation.

(5) The accounts shall include a balanced stock account made up to the end of each month, showing the quantities of each description of oil which are in each place or vessel in the entered premises, refinery or warehouse at the time of stock-taking.

16.-(1) The occupier of entered premises, a refinery or warehouse shall furnish to the authorised person in respect of each month, or such other period as the Commissioners may allow, on forms provided or approved by the Commissioners-

- (a) returns of all oil received into and removed from the entered premises, refinery or warehouse during the period;
- (b) balanced stock accounts showing the quantities of all descriptions of oil in stock at the beginning and end of the period and received, produced, used and removed during the period; and
- (c) returns showing the quantities and descriptions of gas and oil used in the production and refining of oil, the quantities and descriptions of oil used in the production of substances other than oil, and the quantities and descriptions of oil produced during the period.

(2) The returns shall be rendered within 3 working days after the end of the period to which they relate or within such later time as the authorised person may in any particular case allow.

Marking

17. No rebate of duty under section 9 of the Act shall be allowed on the delivery for home use of gas oil or kerosene and no rebate of duty shall be allowed on the delivery for home use of light oil under section 12 of the Act unless—

- (a) there have been added to the oil at the time, in the manner and in the proportions prescribed by these Regulations the markers and, in the case of gas oil and light oil, the colouring substance prescribed by these Regulations in relation to that description of oil; or
- (b) the authorised person is satisfied that the oil has been marked and, in the case of gas oil and light oil, coloured outside the United Kingdom in such a way as to comply with the requirements of these Regulations and a declaration is furnished to that effect at the time of making entry of the said oil; or
- (c) the Commissioners have permitted marking and, in the case of gas oil and light oil, colouring to be dispensed with in the case of such descriptions of oil delivered in such circumstances as they allow and subject to such conditions, including the giving of security, as they may impose.

18. For the purposes of Regulation 17—

- (a) the markers in relation to gas oil, kerosene and light oil are—
 - (i) 1:4-dihydroxyanthraquinone, and
 - (ii) furfuraldehyde; and
- (b) the colouring substance in the case of gas oil and light oil is CI Solvent Red 24 as described in the Colour Index.

19. For the purposes of Regulation 17 there shall be added to every one hundred thousand gallons—

- (a) of gas oil, kerosene and light oil not less than $1\frac{3}{4}$ pounds of 1:4-dihydroxyanthraquinone and not less than 6 pounds of furfuraldehyde; and
- (b) of gas oil and light oil not less than 4 pounds of CI Solvent Red 24.

20. Except as otherwise allowed by the Commissioners, and subject to such conditions as they may impose, the markers and, if required by Regulation 19, the colouring substance shall, before delivery of the oil for home use, be added by the occupier of the warehouse to the oil in a tank or pipe approved by the Commissioners.

21. The markers and, if required by Regulation 19, the colouring substance may at the discretion of the occupier of the warehouse be added in the form of a composite solution containing the markers and, if required, the colouring substance and any reference in these Regulations to markers and colouring substance shall, except where the context otherwise requires, include a reference to such composite solution.

22. The composite solution shall be added in such quantity as to ensure the presence in the oil of the markers and, if required, the colouring substance in the proportions prescribed by these Regulations.

23.—(1) The occupier of the warehouse shall, before addition to oil as required by these Regulations, keep the markers and colouring substance—

- (a) separate from all other substances, and
- (b) except when removed for immediate use either in an approved tank or within an approved area, in containers bearing or labelled with a description of their contents.

(2) The occupier of the warehouse shall take stock of both the markers and the colouring substance which are stored for use or in use at the warehouse at the end of each month or at such other times as the authorised person requires.

24.—(1) The occupier of the warehouse shall keep accounts in accordance with the following paragraphs of this Regulation of both the markers and the colouring substance which are received, stored and used for addition to oil at the warehouse.

(2) The accounts shall show—

- (a) the date of receipt, the person from whom received and the description and quantity of each of the markers and the colouring substance received, and
- (b) the quantities of each of the markers and the colouring substance added each day to each description of oil in the warehouse and the quantity in gallons of each description of oil to which those quantities of the markers and the colouring substance have been added.

(3) The particulars required by this Regulation shall be recorded in the accounts not later than noon on the next working day following that on which the markers and the colouring substance have been received or added to the oil.

(4) The accounts shall include a balanced stock account made up to the end of each calendar month showing the quantities and descriptions of each of the markers and the colouring substance which are stored for use or in use at the warehouse at the time of stock-taking.

(5) Unless the Commissioners may otherwise allow, the accounts shall be kept at the warehouse and at all reasonable times be produced on demand to an authorised person.

(6) The accounts specified in this Regulation shall be kept for not less than one year from the date of the last entry therein.

25. Oil in which either of the markers is present shall be stored separately from oil in which neither of the markers is present.

26. When the Commissioners so require any drum, storage tank or other container or any delivery pump or pipe shall be indelibly marked or labelled—

- (a) if it contains or is an outlet for any heavy oil in which either of the markers is present, that such oil is not to be used as road fuel, or
- (b) if it contains or is an outlet for any light oil in which either of the markers is present, that such oil is to be used only as furnace fuel.

27. A person who supplies a quantity exceeding fifty gallons of kerosene or any quantity of gas oil or light oil in which either of the markers is present shall furnish to the recipient a delivery note bearing a statement to the effect,

in the case of marked kerosene and marked gas oil, that such oil is not to be used as road fuel, and in the case of marked light oil, that such oil is to be used only as furnace fuel.

28.—(1) No person shall add either of the markers to any oil except with the authority of the Commissioners.

(2) No person shall remove either of the markers or the colouring substance from any oil to which they or any of them have been added.

(3) No person shall add to any oil any substance which is calculated to impede the identification of either of the markers.

29. The importation is prohibited of any oil of a description required by these Regulations to be marked to which there has been added any substance calculated to impede the identification of either of the markers.

30. No dark oil shall be sold for the purpose of being used as fuel for a heavy oil vehicle.

Repayment of rebate

31. No person shall become entitled under section 10(3) of the Act to use a fuel for a heavy oil vehicle or take into such vehicle as fuel any heavy oil upon which rebate of duty has been allowed by paying to the Commissioners an amount equal to the amount of the rebate for the time being allowable on like oils unless he has first been authorised in writing by the Commissioners to make such payment and accordingly such payment shall be effective for the purposes aforementioned only in the case of a person so authorised.

32. A person authorised under Regulation 31 shall furnish to the Collector in respect of each of the quarterly periods commencing on 1 January, 1 April, 1 July and 1 October in every year within 10 days of such date, on forms provided by the Commissioners—

- (a) an estimate of the quantity and description of all rebated heavy oils which are to be used as fuel for any heavy oil vehicle during the quarterly period then commencing together with a remittance for the amount equal to the rebate on like oils in force on the first day of the quarter, and
- (b) a return showing the quantity and description of all heavy oils which have been so used during the previous quarterly period together with either—
 - (i) a remittance for an amount equal to any amount underpaid in respect of such oils, or, as the case may be,
 - (ii) a claim for repayment to him of an amount equal to any amount overpaid in respect of such oils.

33. A person authorised under Regulation 31 shall, at the premises at which any heavy oil vehicle is kept or at such other premises as the Commissioners may specify, keep for not less than 12 months from the date on which the last entry was made therein, a record in such form as an authorised person may require of the use of all heavy oil as fuel in each heavy oil vehicle owned or used by him in which shall be entered on the day of use of the oil—

- (a) the registration mark and number of the vehicle;

- (b) the date of each journey, or, where the vehicle is employed otherwise than in making a journey from place to place, the nature of such employment;
- (c) the quantities of such oil supplied to the vehicle for use as fuel; and
- (d) the number of miles travelled by the vehicle on the journey or journeys in respect of which the oil was used—

and shall on demand produce such record to an authorised person at all reasonable times.

Fuel for ships in home waters

34. For the purposes of section 16(2) of the Act the prescribed security shall be deposit of money or bond to the satisfaction of the Commissioners by the occupier of the refinery or warehouse, and, if the Commissioners so require, by the applicant mentioned in the said section 16.

35. An applicant to whom heavy oil has been delivered without payment of duty in accordance with section 16 of the Act shall for the purpose of proof of due use or disposal of such oil

- (a) keep for a period of not less than 12 months from the date of the delivery records of the receipt, storage and consumption of the oil and of the voyages of the ship or hover vehicle on which shipped;
- (b) produce such records on demand by an authorised person at all reasonable times;
- (c) permit an authorised person to examine the tanks and other storage places in the ship or hover vehicle; and
- (d) cause any necessary assistance to be given to such authorised person to take account of the oil in such tanks or storage places.

36. A demand for the duty on oil in respect of which proof of due use and disposal has not been furnished to the Commissioners' satisfaction in accordance with Regulation 35 shall be in writing specifying the description and quantity of oil in respect of which duty is demanded and the amount of duty payable thereon.

Industrial reliefs

37. Save when the Commissioners otherwise permit, a person seeking to be approved for any of the purposes of section 7 or section 12 of the Act shall make application in writing to the Commissioners in such form and manner, and give such particulars, as they may require.

38.— (1) Approval by the Commissioners of persons for the purposes of section 7 or of section 12 of the Act, whether individually or by reference to a class, and whether in relation to a particular description of oil or generally,

- (a) may be limited to the premises and to the use of oil for purposes stated in the approval, and
- (b) may be granted subject to conditions.

(2) Where approval is granted subject to conditions the approved person shall comply with those conditions.

(3) The conditions may be varied or the approval may be revoked for reasonable cause.

39. An approved repayment user shall—

- (a) unless the Commissioners otherwise permit, before using oil in respect of which he intends to claim repayment of duty, set the oil aside in storage space in places or vessels used solely for the storage of such oil;
- (b) in respect of oil recovered after use in the manufacture or preparation of any article or for cleaning plant, comply with the requirements of the authorised person concerning the measurement, storage, processing, treatment, further use and disposal of such oil and concerning the records and accounts to be kept thereof and the manner in which it is to be shown in claims for repayment of duty.

40. Claims by an approved repayment user for repayment of duty shall—

- (a) be made on forms provided or approved by the Commissioners;
- (b) be accompanied by such documents and particulars relating to the oil received or used by the approved repayment user as the authorised person requires to deal with the claim;
- (c) save as the authorised person may otherwise allow, be made within twelve months of the use of the oil in respect of oil used during a period of not less than two months; and
- (d) not lie where the amount to be paid is less than £10.

41. No drawback of customs or excise duty shall be allowed on any oil for which a claim for repayment of duty lies under section 7(5) of the Act.

42. An approved furnace operator—

- (a) shall take such action as the authorised person may require to prevent improper or unauthorised removal or use of light oil on which rebate of duty has been allowed, and
- (b) shall keep such records and furnish such returns of the receipt, storage, use and disposal of rebated light oil as the authorised person may require.

Mixing

43. No person shall mix—

- (a) any fuel oil, gas oil, kerosene or light oil in respect of which a rebate of duty has been allowed; or
- (b) any oil which has been delivered for home use without payment of duty—

with any oil on which no rebate of duty has been allowed except under and in accordance with the terms of a licence granted by the Commissioners and, where they so require, after paying an amount equal to—

- (i) in the case of oil on which rebate has been allowed, the rebate allowable on like oil at the rate for the time being in force, and
- (ii) in the case of oil delivered without payment of duty, the duty chargeable on like oil at the rate for the time being in force.

Petrol substitutes

44. A producer of petrol substitutes, and every dealer in petrol substitutes upon which the excise duty thereon has not been paid, shall—

- (a) before any petrol substitute is sent out from his premises make entry of those premises and of every building and place to be used by him for any purpose in connection with his business as such producer or dealer;
- (b) keep on his premises such books and documents as an authorised person requires relating to all petrol substitutes and to all liquids used in their production or preparation, which are produced, received, stored or sent out by him;
- (c) in respect of each consignment of petrol substitute sent out from his premises, issue to the consignee a serially numbered invoice or delivery note containing particulars of the quantity and description of the petrol substitute, the addresses of the premises from which and to which the goods are consigned and, except in the cases mentioned in Regulation 45, a statement that the goods are a petrol substitute upon which he will pay the duty;
- (d) save as the Commissioners may otherwise allow, furnish not later than the Wednesday in each week to the Collector in whose Collection his premises are situated, returns on forms provided by the Commissioners of all petrol substitutes sent out from his premises during the week ending on the preceding Saturday and, subject to the provisions of Regulation 45, of the duty due thereon, and at the same time pay such duty to the Collector; and
- (e) produce at all reasonable times on demand to an authorised person for his inspection all books and documents required to be kept under this Regulation and furnish such information as the authorised person may require relating to the production, receipt or supply of petrol substitutes.

45. A producer of petrol substitutes, or dealer in petrol substitutes upon which excise duty thereon has not been paid, who sends out from his entered premises petrol substitutes—

- (1) entered for exportation or shipment as stores, shall not be required to pay the excise duty on those petrol substitutes; or
- (2) for removal without payment of duty to other entered premises of that producer or dealer, or to the entered premises of another such producer or dealer, shall not be required to pay the excise duty which became chargeable on those petrol substitutes on the occasion of that sending out, upon proof by him of the arrival of those petrol substitutes at that destination.

Provision of facilities

46. The occupier of entered premises, of a refinery, or of a warehouse and any person approved, individually or as a member of a class, for any of the purposes of section 7 or section 12 of the Act, shall, to the satisfaction of the Commissioners, provide such measuring appliance, gauges, calibration and conversion tables and shall afford such facilities and assistance as may be required by an authorised person for the examination, taking account of or sampling any oil on the premises of such occupier or such approved person.

47.—(1) An authorised person may enter and inspect any premises, other than a private dwellinghouse, and may inspect, test or sample any oil on those premises, or any oil in or on or forming part of the fuel supply of any vehicle on those premises, whether or not such vehicle is in the same ownership as those premises, and the right of entry afforded to an authorised person by this Regulation shall extend to any vehicle for the time being used by him for carrying out the provisions of this Regulation.

(2) Any person occupying or for the time being in charge of any premises entered by an authorised person in accordance with the preceding provision shall, when required by the authorised person, give facilities for inspecting, testing or sampling any oil found on those premises or in or on or forming part of the fuel supply of any vehicle on those premises.

(3) An authorised person may examine any vehicle and may inspect, test or sample any oil in or on or forming part of the fuel supply of any vehicle.

(4) A person owning or for the time being in charge of a vehicle shall, when required by an authorised person so to do, and for the purpose of enabling him to search for, inspect, test or sample any oil forming part of the fuel supply of the vehicle, open or cause to be opened the fuel tank or other source of fuel supply and remove or cause to be removed any device or obstruction which might hinder the authorised person from inspecting or taking a sample of such oil.

(5) The person in charge of any vehicle shall produce to an authorised person on demand all books or documents of whatsoever nature carried by him or on the vehicle, relating to the vehicle or to any oil in or on or forming part of the fuel supply of the vehicle.

48. A person concerned with the supply or use of any oil shall, at all reasonable times, produce to an authorised person on demand all relevant books and other documents relating thereto.

49. No person shall cancel, obliterate, alter or destroy any books or documents required to be kept by or under these Regulations, or the Act, save with the permission of an authorised person.

50. The occupier of entered premises, of a refinery or of a warehouse and any person approved individually or as a member of a class for any of the purposes of section 7 or section 12 of the Act, shall keep at the premises where he receives, stores, uses or carries on the production or treatment of oil, all books and documents required by these Regulations to be kept or which relate to oil at those premises, including such books as have been filled up or taken out of use within the preceding twelve months or such less period as the authorised person may allow, and such occupier or person shall on demand produce such books and documents to an authorised person.

27th July 1973.

C. T. Cross,
Commissioner of Customs and Excise.

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SCHEDULE

Regulation 1(3)

Regulations Revoked	References
The Hydrocarbon Oils (No. 1) Regulations 1933	S.R. & O. 1933/695 (Rev. X, p. 247: 1933, p. 875)
The Hydrocarbon Oils (No. 2) Regulations 1933	S.R. & O. 1933/911 (Rev. X, p. 264: 1933, p. 880)
The Hydrocarbon Oils Regulations 1948	S.I. 1948/2132 (Rev. X, p. 251: 1948 I, p. 1601)
The Hydrocarbon Oils (Excise Duty) Regulations 1950	S.I. 1950/1284 (1950 I, p. 994)
The Hydrocarbon Oils (Incorporation of Gas) Regulations 1951	S.I. 1951/590 (1951 I, p. 1064)
The Petrol Substitutes Regulations 1953	S.I. 1953/645 (1953 II, p. 1570)
The Hydrocarbon Oil Duties (Rebates and Reliefs) Regulations 1964	S.I. 1964/1349 (1964 II, p. 3065)
The Hydrocarbon Oils (Restrictions on Mixing) Regulations 1964	S.I. 1964/1350 (1964 II, p. 3072)
The Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1967	S.I. 1967/793 (1967 II, p. 2331)
The Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) (No. 2) Regulations 1967	S.I. 1967/1004 (1967 II, p. 3051)
The Hydrocarbon Oils (Road Fuel) (General) Regulations 1967	S.I. 1967/1059 (1967 II, p. 3142)
The Hydrocarbon Oil Duties (Rebates and Reliefs) (Amendment) Regulations 1969	S.I. 1969/1728 (1969 III, p. 5439)

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations provide detailed machinery for the administration and enforcement of the customs and excise duties chargeable on hydrocarbon oils and on petrol substitutes under the Hydrocarbon Oil (Customs & Excise) Act 1971 and lay down the conditions under which certain reliefs under the Act may be claimed.

With some amendments, which take account of developments in the oil industry's practice and techniques, they consolidate the provisions of the twelve existing Regulations dating back to 1933 which they revoke and supersede.

The main changes are:—

A refinery as such is no longer deemed to be a warehouse; but a refiner or excise producer of oil may be required to set aside part of his premises as a warehouse in which such types of oil as the Commissioners specify shall be deposited.

As a corollary of this change, the provisions of sections 86 and 89 of the Customs and Excise Act 1952, which relate to the removal of goods from warehouse, are applied to refineries and excise producers' premises as if both were warehouses.

Oil removed from a refinery, warehouse or excise producer's premises must be accompanied by a delivery note or other document showing its quantity and description.

The existing requirement that delivery notes for marked gas oil must bear a statement that the oil is not to be used as road fuel is extended to the supply of marked kerosene in quantities exceeding fifty gallons.

The accounting requirements for refiners, warehousekeepers and excise producers are in certain respects less stringent than hitherto. The basic accounting period remains the calendar month but the Commissioners may allow variations.

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