
STATUTORY INSTRUMENTS

2005 No. 3320

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

PART 4

ELECTRICITY PRODUCED IN A COMBINEDHEAT AND POWER STATION

Application for relief

11.—(1) Relief is allowed only upon the written application of a qualified claimant.

(2) Except as the Commissioners may otherwise allow, each application shall contain the particulars specified in paragraphs (a) to (g) of the Schedule and shall be in such form as the Commissioners may direct.

(3) Applications for relief must be made in respect of an annual operation.

(4) An application must be made no later than nine months after the annual operation to which it relates and may not be made where the amount to be paid is less than £50.