
STATUTORY INSTRUMENTS

2008 No. 2599

**The Hydrocarbon Oil and Bioblend (Private
Pleasure-flying and Private Pleasure Craft)
(Payment of Rebate etc.) Regulations 2008**

PART 3

PRIVATE PLEASURE CRAFT

Declaration of intention to use rebated heavy oil or bioblend as fuel for propelling private pleasure craft

7. A declaration for the purposes of section 14E(3) of the Act that a quantity of rebated heavy oil or bioblend is to be used as fuel for propelling a private pleasure craft⁽¹⁾ must be made in the way and form specified by the Commissioners in a notice published by them and not withdrawn by a further notice.

Payment of rebate

8.—(1) Where a person who supplies a quantity of rebated heavy oil or bioblend that is to be used as fuel for propelling a private pleasure craft is required to pay the amount specified in section 14E(4) of the Act, that amount must be paid to the Commissioners at the address, or into the bank account, provided by them for the purpose.

(2) Payment must be made no later than twenty-one days after the end of the period for which, in relation to such supplies, a return is required to be made.

(3) But where the twenty-first day would fall on a day that is not a business day, payment must be made no later than the last business day before that twenty-first day.

(4) In paragraph (2) “return” means a return that a registered dealer in controlled oil is required to make by regulation 9 of the Hydrocarbon Oil (Registered Dealers in Controlled Oil) Regulations 2002⁽²⁾ specifically for the purposes of section 14E of the Act.

Mixture of fuel in fuel tank

9. Regulation 10 applies for the purposes of section 14E (rebated heavy oil and bioblend: private pleasure craft) and section 14F (penalties for contravention of section 14E) of the Act⁽³⁾.

10.—(1) Paragraphs (2) and (3) apply in cases where—

(1) Section 14E(8) of the Act provides that “private pleasure craft” has the same meaning as in Article 14(1)(c) of Council Directive 2003/96/EC (taxation of energy products etc.). That is to say, any craft used by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for other than commercial purposes and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities.

(2) S.I.2002/3057, to which there is an amendment not relevant to these Regulations.

(3) Section 14F was inserted by the Finance Act 2008 (c.9), Schedule 6, paragraph 15.

- (a) heavy oil or bioblend which must not be used as fuel for propelling private pleasure craft (“fuel C”); and
- (b) other heavy oil or bioblend (“fuel D”)

are mixed together by being taken into the fuel tank of a craft.

(2) When the craft is being used as a private pleasure craft the fuel in the mixture that is fuel D shall be treated as being used before the fuel in the mixture that is fuel C.

(3) When the craft is being used other than as a private pleasure craft the fuel in the mixture that is fuel C shall be treated as being used before the fuel in the mixture that is fuel D.