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pleasure craft(1) must be made in the way and form specified by the Commissioners in a notice published by them and not withdrawn by a further notice.

⁽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.