STATUTORY INSTRUMENTS

1961 No. 2351

CUSTOMS AND EXCISE

The Hydrocarbon Oils (Road Fuel) (General) Regulations, 1961

Made - - - -	*8th December*, 1961
Laid before Parliament	*15th December*, 1961
Coming into Operation	*1st January*, 1962

The Commissioners of Customs and Excise (hereinafter called "the Commissioners") in pursuance of the powers conferred upon them by sections 200 and 202 of the Customs and Excise Act, 1952(a), and by section 9 of the Finance Act, 1960(b), hereby make the following Regulations:—

1. (*a*) Every person to whom this Regulation applies shall, in respect of each of the quarterly periods commencing on 1st January, 1st April, 1st July and 1st October in every year, furnish to the proper Collector a statement in writing showing the estimated quantity and description of all rebated heavy oils which are to be used as fuel for any heavy oil vehicle during such quarterly period, together with a remittance for an amount equal to the rebate on like oils at the rate for the time being in force.

(*b*) Every such person shall, at the end of each such quarterly period, furnish to the proper Collector a return showing the quantity and description of all heavy oils which have been so used during such 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 the repayment to him of an amount equal to any amount overpaid in respect of such oils.

(*c*) The statement and return required by this Regulation shall be furnished in such form as the Commissioners may require not later than ten days after each of the dates mentioned in paragraph (*a*) of this Regulation.

2. (*a*) Every person to whom this Regulation applies shall keep, at the premises at which any heavy oil vehicle is kept or at such other premises as the Commissioners may specify, a record in such form as the Commissioners may require of the use of all heavy oils as fuel in such vehicle showing each day, in respect of each such vehicle owned or used by him, the following particulars:—

(i) the registration mark and number of the vehicle;

(ii) the date of the journey;

(iii) the quantity of such oils supplied to the vehicle;

(iv) the number of miles travelled by the vehicle on the journey or journeys in respect of which the oils were used.

(*b*) Where a heavy oil vehicle is employed otherwise than in making a journey from place to place, the nature of such employment shall be entered in the record.

(*c*) The particulars required by this Regulation shall be entered in the record on the day of the use of the oils.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 8 & 9 Eliz. 2. c. 44.

(*d*) The record shall be kept on the premises for not less than twelve months from the date on which the last entry was made in such record.

(*e*) The record shall be produced on request to an officer at any reasonable time and such officer may inspect the same or make any entry therein.

(*f*) No person shall cancel, obliterate, alter or destroy any record required by this Regulation to be kept, or any part thereof, or make therein any entry which is untrue in any particular.

3. The two foregoing Regulations shall apply to all persons who become liable to make any payment under the provisions of subsection (2) of section 200 of the Customs and Excise Act, 1952 (which provides that no rebated heavy oils shall be used as fuel for a vehicle to which that section applies unless there has been paid to the Commissioners an amount equal to the rebate on like oils at the rate for the time being in force).

4. Where rebate of duty has been allowed upon the delivery for home use of gas oil, no person shall be entitled to pay to the Commissioners (as a condition precedent to the use of the gas oil as fuel for a vehicle) an amount equal to the rebate on like oils at the rate for the time being in force unless he has been authorised in writing by the Commissioners to make such payment; and accordingly, in respect of gas oil, such payment shall be effective for the purposes of subsection (2) of section 200 of the Customs and Excise Act, 1952, only in the case of persons so authorised.

5. (*a*) A person authorised in writing by the Commissioners for the purposes of the foregoing Regulation shall comply with such conditions as the Commissioners may from time to time impose.

(*b*) Any such authority may at any time be revoked or varied by the Commissioners.

6. In these Regulations the following expressions shall have the following meanings respectively:—

" Collector " means Collector of Customs and Excise;

" rebated heavy oils " means heavy oils in respect of which rebate has been allowed and not repaid.

7. The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

8. Regulations 5 to 12 inclusive and Regulation 15 of the Heavy Oils (Road Fuel) Regulations, 1935(**b**), the Heavy Oils (Road Fuel) Regulations, 1946(**c**), and the Hydrocarbon Oils (Road Fuel) Regulations, 1961(**d**), are hereby revoked.

9. These Regulations may be cited as the Hydrocarbon Oils (Road Fuel) (General) Regulations, 1961, and shall come into operation on the first day of January, 1962.

Dated this 8th day of December, 1961.

Charles H. Blake,
Commissioner of Customs and Excise.

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Mark Lane,
London, E.C.3.

(**a**) 52 & 53 Vict. c. 63. (**b**) S.R. & O. 1935/717 (Rev. X, p. 259: 1935, p. 657).
(**c**) S.R. & O. 1946/1937 (Rev. X, p. 259: 1946 I, p. 844). (**d**) S.I. 1961/1163 (Pt. II, p. 2124).

EXPLANATORY NOTE

(This Note does not form part of the Regulations, but is intended to indicate their general purport.)

These Regulations revoke those provisions of the Hydrocarbon Oils (Road Fuel) Regulations, 1935 which require all dealers in and users of heavy oil as road fuel to keep records for revenue purposes; they also revoke the Hydrocarbon Oils (Road Fuel) Regulations, 1946 and the Hydrocarbon Oils (Road Fuel) Regulations, 1961. They require users of rebated heavy oils as road fuel to continue to keep records for revenue purposes, and consolidate the regulations relating to payments under s. 200 (2) of the Customs and Excise Act, 1952, in respect of rebated heavy oil so used.