STATUTORY INSTRUMENTS

1967 No. 1059

CUSTOMS AND EXCISE

The Hydrocarbon Oils (Road Fuel) (General) Regulations 1967

Made - - - -	*17th July* 1967
Laid before Parliament	*21st July* 1967
Coming into Operation	*25th July* 1967

The Commissioners of Customs and Excise (hereinafter called "the Commissioners") in pursuance of the powers conferred upon them by section 200 of the Customs and Excise Act 1952(a) and section 6(5) of the Finance Act 1964(b), hereby make the following Regulations :—

1. No person shall become entitled to use as fuel for a road vehicle any heavy oils upon which rebate of duty has been allowed by paying to the Commissioners an amount equal to the amount for the time being allowable in respect of rebate on like oils (pursuant to the provisions of section 200(2) of the Customs and Excise Act 1952(a) as amended by section 4(2)(*b*) of and Schedule 7 to the Finance Act 1962(c)), unless he has first been authorised in writing by the Commissioners to make such payment, and accordingly such a payment shall be effective for the purposes of the aforementioned provisions only in the case of persons so authorised.

2.—(1) A person authorised in writing by the Commissioners for the purpose of Regulation 1 shall comply with the provisions of Regulations 3 and 4 and with such further conditions as the Commissioners may from time to time impose.

(2) Any authority granted by the Commissioners under Regulation 1 may at any time be revoked or varied by the Commissioners.

3.—(1) Every person authorised in writing by the Commissioners for the purpose of Regulation 1 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.

(2) 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,

(*a*) a remittance for an amount equal to any amount underpaid in respect of such oils, or, as the case may be,

(*b*) a claim for repayment to him of an amount equal to any amount overpaid in respect of such oils.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 1964 c. 49.
(c) 10 & 11 Eliz. 2. c. 44.

(3) 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 (1) of this Regulation.

4.—(1) Every person authorised in writing by the Commissioners for the purposes of Regulation 1 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 vessel owned or used by him, the following particulars:—

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

(*b*) the date of the journey;

(*c*) the quantity of such oils supplied to the vehicle for use as fuel;

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

(2) 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.

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

(4) 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.

(5) The record shall be produced to an officer on demand and such officer may inspect the same or make any entry therein.

(6) 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.

5. In these Regulations:—

"rebated heavy oil" means heavy oil in respect of which rebate has been allowed and not repaid;

"Collector" means Collector of Customs and Excise;

"officer" means officer of Customs and Excise.

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

7. The Hydrocarbon Oils (Road Fuel) (General) Regulations 1961(**b**) are hereby revoked.

8. These Regulations may be cited as the Hydrocarbon Oils (Road Fuel) (General) Regulations 1967, and shall come into operation on 25th July 1967.

17th July 1967.

R. W. Radford,
Commissioner of Customs and Excise.

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Mark Lane,
London, E.C.3.

(a) 52 & 53 Vict. c. 63.

(b) 1961/2351 (1961 III, p. 4342).

EXPLANATORY NOTE

(This Note does not form part of the Regulations.)

These Regulations require persons who wish to use rebated heavy oil as fuel for road vehicles to obtain the authority of the Commissioners of Customs and Excise and prescribe the procedures to be followed by any persons so authorised.

The Regulations revoke and substantially re-enact the Hydrocarbon Oils (Road Fuel) (General) Regulations 1961 (S.I., 1961/2351), with the change that they extend to all rebated heavy oils provisions in the former Regulations which applied only to gas oil.