

2008 No. 2600

EXCISE

The Hydrocarbon Oil (Supply of Rebated Heavy Oil) (Payment of Rebate) Regulations 2008

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| <i>Made</i> | - - - - | <i>3rd October 2008</i> |
| <i>Laid before Parliament</i> | | <i>6th October 2008</i> |
| <i>Coming into force</i> | - - | <i>1st November 2008</i> |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 13ZB(2) and (5) and 24(1) and (2) of the Hydrocarbon Oil Duties Act 1979(a):

Citation and commencement

1. These Regulations may be cited as the Hydrocarbon Oil (Supply of Rebated Heavy Oil) (Payment of Rebate) Regulations 2008 and come into force on 1st November 2008.

Interpretation

2. In these Regulations—

“rebate amount” means the amount specified in section 13ZB(3) of the Act;

“the Act” means the Hydrocarbon Oil Duties Act 1979.

Effective rebate payments for the purposes of section 13ZB(2) of the Act

3.—(1) A payment made for the purposes of section 13ZB(2) of the Act shall not be effective unless it is made by a supplier in accordance with this regulation.

(2) The payment must be made to the Commissioners at the address, or into the bank account, provided by them for the purpose.

(3) The following information must be notified to the Commissioners at the time of payment—

(a) the supplier's name;

(b) the supplier's address;

(c) the supplier's VAT registration number (if the supplier has one);

(d) the date on or after which the supply or, as the case may be, supplies will be made;

(a) 1979 c.5; section 13ZB was inserted by the Finance Act 2008 (c.9), Schedule 6, paragraph 28. Section 24(1) and (2) was amended by the Finance Act 1987 (c.16) section 1(2) and (4), the Finance Act 1996 (c.8), sections 5(1), (5), 7(2), 205, Schedule 41, the Finance Act 1997 (c.16), section 7(7), the Finance Act 2001 (c.9), section 3(2) and the Finance Act 2008 (c.9), Schedule 5, paragraph 20 and Schedule 6, paragraphs 5, 16 and 31. Section 27(3) adopts for the purposes of the Act or any instrument made under the Act the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c.2) (as substituted by the Commissioners for Revenue and Customs Act 2005 (c.11), Schedule 4, paragraph 22), namely “the Commissioners” means “the Commissioners for Her Majesty's Revenue and Customs”.

- (e) the quantity of relevant heavy oil in relation to which payment is made;
- (f) the rate for rebated fuel oil at the time of payment;
- (g) the rebate amount.

(4) The supplier must sign, date and declare on the notification that the information provided in it is true and complete.

(5) The notification must be made on a form provided by the Commissioners for the purpose or on any other document provided it contains all of the information specified in paragraph (3).

*Dave Hartnett
Steve Lamey*

3rd October 2008

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st November 2008, provide for which payments will be effective for the purposes of section 13ZB(2) of the Hydrocarbon Oil Duties Act 1979 ("the Act") (restrictions on supply of certain heavy oil for heating etc.).

The Regulations provide that a payment by the person supplying the heavy oil must be made to the Commissioners at the address, or into the bank account, provided by them for the purpose and, at the time of payment, the information specified in regulation 3(3) must be notified to the Commissioners.

The notification must be signed and dated by the supplier who must declare that the information contained in it is true and complete. The notification must be made on a form provided by the Commissioners for the purpose or on any other document provided it contains all of the information specified in regulation 3(3).

The Regulations are part of the measures that implement Council Directive 2003/93/EC of 27 October 2003(a) on restructuring the Community framework for the taxation of energy products and electricity ("the Energy Products Directive") which requires member States to tax heavy oil used as heating fuel or motor fuel. A Transposition Note showing how the Energy Products Directive has been transposed is available at www.hmrc.gov.uk

A full and final Impact Assessment of the effect that section 13ZB of the Act and this instrument will have on the costs of business and the voluntary sector is available at www.hmrc.gov.uk and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

(a) OJ: L283, 31.10.2003, p.51.