

---

STATUTORY INSTRUMENTS

---

**1995 No. 2717**

**The Other Fuel Substitutes (Payment of Excise Duty etc) Regulations 1995**

**Citation and Commencement**

1. These Regulations may be cited as The Other Fuel Substitutes (Payment of Excise Duty etc.) Regulations 1995 and shall come into force on 1st December 1995.

**Interpretation**

2. In these Regulations —

- (a) “the Act” means the Hydrocarbon Oils Duties Act 1979;
- (b) “the address”, in subparagraph (a) of regulation 5(1) below, means Dorset House, Stamford Street, London SE1 9PY or such other address which may be specified in directions made by the Commissioners of Customs and Excise under section 116 of the Customs and Excise Management Act 1979;
- (c) “business day” means a day which is a business day within the meaning of section 92 of the Bills of Exchange Act 1882(1) ;
- (d) “his premises” means any premises in relation to which a person is a producer, and which, if not entered by him, are required by regulation 3 below to be entered;
- (e) “liquid” means a liquid or substance comprised in section 6A of the Act(2); and in Schedules 1 and 3 to these Regulations —
  - (i) in relation to fuel, means a liquid which is a fuel for any engine, motor or machinery within the meaning of section 6A, and subsection (2)(a) thereof, of the Act; and
  - (ii) in relation to additive or extender, means a liquid which is an additive or extender within the meaning of section 6A, and subsection 2(b) thereof, of the Act;
- (f) “producer” means a person who, within the meaning of section 6A of the Act—
  - (i) sets aside a liquid for a chargeable use; or
  - (ii) makes a chargeable use of a liquid,with the consequence that a duty of excise is charged by virtue of the provisions of that section; and
- (g) “revenue trader” has the meaning given by section 1(1) of the Customs and Excise Act 1979(3)

---

(1) 1882 c. 61 (45 and 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.  
(2) Section 6A was added to the Act by the Finance Act 1993 (c. 34), section 11 (the latter being brought into force by the Finance Act 1993, section 11, (Appointed Day) Order 1995 No. 2715 on 1.12.95).  
(3) The definition of “revenue trader” was amended by the Finance Act 1981 (c. 35) section 11(1), schedule 8, Part I, paragraph 1(1); by the Finance Act 1991 (c. 31), section 11(2); and by the Finance Act 1993 (c. 34), sections 30(3) and 213, schedule 23, Part I (as from 1.12.93: S.I.1993/2842).

### **Entry of premises**

3.—(1) Subject to paragraph (2) below, a producer shall —

- (a) before he sends out from any premises a consignment of liquid in respect of which a delivery note would be required to be issued by virtue of paragraph 4 below; or
- (b) as soon as practical after he makes a chargeable use of a liquid at any premises with the consequence that a duty of excise is charged by virtue of the provisions of section 6A of the Act,

enter those premises in accordance with section 108 of the Customs and Excise Management Act 1979.

(2) Paragraph (1) above does not apply where the producer has entered the premises in accordance with section 108.

### **Delivery Notes**

4.—(1) Subject to paragraph (2) below, a producer shall, in respect of each consignment of liquid sent out from his premises, issue to the consignee a serially numbered delivery note containing the particulars specified in Schedule 1 to these Regulations.

(2) The requirement of paragraph (1) above only applies in the case of a liquid which is charged with a duty of excise by virtue of the provisions of section 6A of the Act on the basis of it having been set aside when on those premises from which it is sent out.

### **Returns and payment of duty**

5.—(1) Subject to paragraph (2) below, a producer shall, in relation to his premises, not later than the fifteenth day of the month next following the preceding month —

- (a) pay the Commissioners at the address the amount of excise duty charged by section 6A of the Act in respect of all liquid fuel and all liquid additive or extender sent out from those premises in the preceding month, and in respect of all liquid fuel and all liquid additive or extender put to a chargeable use (within the meaning of section 6A) at those premises in the preceding month; and
- (b) furnish the Commissioners, at the place which, for the purposes of subparagraph (a) above, constitutes the address, a return in respect of the preceding month on the form set out in Schedule 2 to these Regulations containing full information in respect of the matters specified in the form and a declaration, signed by him, that the return is true and complete.

(2) Where the fifteenth day would fall on a day which is not a business day, the obligations of paragraph (1) above shall be discharged not later than the last business day before that fifteenth day.

### **Fuel substitutes record**

6. A producer shall, in his capacity of being a revenue trader, keep and preserve at his premises a record, to be known as the fuel substitutes record, in accordance with the provisions and containing the particulars specified in schedule 3 to these Regulations.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
9th November 1995

*D. J. Howard*  
Commissioner of Customs and Excise