
STATUTORY INSTRUMENTS

1995 No. 2717

CUSTOMS AND EXCISE

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

<i>Made</i>	- - - -	<i>9th November 1995</i>
<i>Laid before Parliament</i>		<i>9th November 1995</i>
<i>Coming into force</i>	- -	<i>1st December 1995</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 21 of the Hydrocarbon Oil Duties Act 1979(1) and section 118A of the Customs and Excise Management Act 1979(2), and of all other powers enabling them in that behalf, hereby make the following Regulations:

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(3) ;
- (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;

(1) 1979 c. 5; section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

(2) 1979 c. 2; section 118A was added by the Finance Act 1991 (c. 31), section 12 and schedule 5, and was amended by the Finance Act 1994 (c. 9), sections 246 and 258, schedule 25, part VIII.

(3) 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.

- (e) “liquid” means a liquid or substance comprised in section 6A of the Act⁽⁴⁾; 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⁽⁵⁾

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

(4) 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).

(5) 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).

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

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SCHEDULE 1

Regulation 4

PARTICULARS REQUIRED OF THE DELIVERY NOTE

The particulars which are to be specified on the delivery note are as follows —

- (a) the date of sending out of the liquid in respect of which regulation 4 applies;
- (b) a description of that liquid indicating that it is a liquid fuel or a liquid additive or extender, and indicating which of the paragraphs, and of any of the subparagraphs thereof, it is entered under; that is to say paragraphs 3 to 6, and 8 to 10 of Schedule 3 to these Regulations;
- (c) the quantity of that liquid;
- (d) the address from which that liquid is sent out and of the place to which it is consigned; and
- (e) the name and address of the consignee to whom that liquid is sent.

SCHEDULE 2

Regulation 5

FUEL SUBSTITUTES RETURN

SCHEDULE 2
FUEL SUBSTITUTES RETURN

Regulation 5

Excise Duty on Fuel Substitutes and Additives
Return for the period
to



Accounting Document Number: []

Registration number: []

You could be liable to a financial penalty if either your completed return and/or the duty payable is not received by the due date.

Due date:

Before you fill in this form please read the notes on the back. Fill in boxes clearly, in ink, and write 'none' where necessary. Do not enter more than one amount in any box.

Account type (Tax Type)	(a) Liquid substitute only as fuel in:	(b) additive for:	Quantity in litres	Amount of duty due
ORR 33541	(1) Diesel engine	(1) Diesel engine		£
ORR 33551	(2) Gas of road vehicle (1) Petrol engine (unleaded) (2) Petrol engine (lead)	(1) Gas of road vehicle (1) Petrol engine (unleaded) (2) Petrol engine (lead)		p
ORR 33515	(3) Petrol engine (unleaded)	(3) Petrol engine (unleaded)		
ORR 33522	(4) Petrol engine (unleaded)	(4) Petrol engine (unleaded)		
ORR 33511	(5) Aircraft engine (piston)	(5) Aircraft engine (piston)		
ORR 33	(6) Aircraft engine	(6) Aircraft engine		
			Total payable	

DECLARATION:

I, declare that the information given above is true and complete.

Signature Date

(Proprietor, partner, director, secretary or duly authorised person)

A false declaration can result in prosecution.

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<p style="text-align: center; font-size: small;">For Official Use</p>	<p style="text-align: center; font-size: small;">For Official Use</p>	<p style="text-align: center; font-size: small;">For Official Use</p>		
<p style="font-size: x-small;">The Collector HM Customs and Excise Oils Accounting Centre Dorsal House Stamford Street London SE1 9PU</p>	<p style="text-align: center;">Notes</p> <p style="font-size: x-small;">Returns and payments are to be received at the Accounting Centre by the 15th day of the month following the period to which the return relates. Failure to comply is an offence and can result in penalties. Cheques should be crossed and made payable to the Commissioners of Customs & Excise. Where payment is made by a cheque drawn by the payer a receipt will not be issued unless requested</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <p style="font-size: x-small;">Accounting Centre Cost Centre Code 16245</p> <p style="font-size: x-small;">Registered Initials Date</p> <p style="font-size: x-small;">Checked Initials Date</p> <p style="font-size: x-small;">Verification by officer Signature acknowledged Return verified Results of verification</p> <p style="font-size: x-small;">..... (Officer)</p> <p style="font-size: x-small;">HM 500 (Rev 1/1991)</p> </td> <td style="width: 50%; vertical-align: top;"> <p style="font-size: x-small;">Received by BDC/GCN/PO/PT £ for Collector.</p> <p style="font-size: x-small;">Input keyed in by (Initials)</p> <p style="font-size: x-small;">Audit officer's date stamp</p> </td> </tr> </table>	<p style="font-size: x-small;">Accounting Centre Cost Centre Code 16245</p> <p style="font-size: x-small;">Registered Initials Date</p> <p style="font-size: x-small;">Checked Initials Date</p> <p style="font-size: x-small;">Verification by officer Signature acknowledged Return verified Results of verification</p> <p style="font-size: x-small;">..... (Officer)</p> <p style="font-size: x-small;">HM 500 (Rev 1/1991)</p>	<p style="font-size: x-small;">Received by BDC/GCN/PO/PT £ for Collector.</p> <p style="font-size: x-small;">Input keyed in by (Initials)</p> <p style="font-size: x-small;">Audit officer's date stamp</p>
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SCHEDULE 3

Regulation 6

PARTICULARS OF THE FUEL SUBSTITUTES RECORD

1. The particulars to be entered in the fuel substitutes record in the event of section 6A of the Act charging a duty of excise in relation to the producer either setting aside a liquid for a chargeable use or making a chargeable use of a liquid are —
 - (a) in the case of setting aside, the particulars required by paragraphs 3 to 7 below; and
 - (b) in the case of making a chargeable use, the particulars required by paragraphs 8 to 11 below.
2. Particulars falling within paragraphs 3 to 7 are to be entered before the liquid is sent out from his premises; and particulars falling within paragraphs 8 to 11 are to be entered no later than the use of the liquid on the producer's premises.
3. The amount of any liquid fuel sent out from the premises as being suitable only as fuel for —
 - (a) a diesel engine;
 - (b) an engine (other than a piston engine) of an aircraft;
 - (c) a petrol engine powered by leaded petrol; or
 - (d) a petrol engine powered by unleaded petrol.
4. The amount of any liquid fuel sent out from the premises which is not entered in the fuel substitutes record under paragraph 3 above or paragraph 5 below.

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5. The amount of any liquid fuel which is specially produced as fuel for a piston engine of an aircraft and is to be sent out from the premises for use solely as fuel for piston engines or aircraft, and which is sent out on that basis.
6. The amount of any liquid additive or extender sent out from the premises —
 - (a) as being suitable only as an additive or extender in fuel for one of the categories of engine described in subparagraphs (a) to (d) of paragraph 3 above; or
 - (b) as a multi-fuel additive or extender; or
 - (c) which is not entered in the fuel substitutes record under the preceding subparagraphs (a) and (b).
7. In addition to any particular entered in the fuel substitutes record under paragraphs 3 to 6 above the following particulars shall be added as corresponding particulars or as cross referenced particulars —
 - (a) the date of the sending out of the liquid fuel or the liquid additive or extender;
 - (b) the name and address of the consignee to whom the said liquid is sent;
 - (c) the number of the delivery note required by regulation 4 to be issued to the said consignee;
 - (d) the address of the place to which the said liquid is consigned; and
 - (e) the amount and rate of excise duty charged in respect of the said liquid.
8. The amount of any liquid fuel used at his premises in one of the categories of engine described in subparagraphs (a) to (d) of paragraph 3 above.
9. The amount of any liquid fuel which, being specially produced as fuel for a piston engine of an aircraft, is used at his premises in the piston engine of an aircraft.
10. The amount of any liquid additive or extender used at his premises as an additive or extender in fuel used at his premises in one of the engines described in subparagraph (a), (c) or (d) of paragraph 3 above.
11. In addition to any particular entered in the fuel substitutes record under paragraph 8 to 10 above there shall be added a corresponding particular specifying the date of the use, and the amount and rate of excise duty charged in respect of the liquid fuel or the liquid additive or extender.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1 December 1995, apply to producers of liquids in respect of which excise duty is charged by section 6A of the Hydrocarbon Oil Duties Act 1979 (“chargeable liquids”).

Section 6A gives effect to the first sentence of paragraph 3 of article 2 of the Council Directive [92/81/EEC](#) of 19.10.92 on the harmonization of the structures of excise duties on mineral oils (O.J. L316, 31.10.92, p.12). The rates of excise duty envisaged by section 6A(3) are governed by a related Treasury Order: [The Other Fuel Substitutes \(Rates of Excise Duty etc\) Order 1995 No. 2716](#).

Regulation 2 is concerned with interpretation.

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Regulation 3 requires the producer to make entry of his production premises in accordance with section 108 of the Customs and Excise Management Act 1979 before making use of a chargeable liquid himself or sending out such a liquid, unless those production premises are already entered in accordance with that section.

Regulation 4 requires a producer, when sending chargeable liquids out of his entered premises, to issue to the consignee a delivery note bearing a serial number and containing the particulars specified in the schedule 1 to the Regulations.

Regulation 5 requires the producer to furnish a return to the Commissioners of Customs and Excise containing details set out in schedule 2, and pay the duty due, by the 15th day of the month (or previous business day) following the preceding month in which he has sent out or used chargeable liquids at his premises.

Regulation 6 requires the producer to make and keep a fuel substitutes record containing particulars specified in schedule 3.