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STATUTORY INSTRUMENTS

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**1996 No. 2313**

**The Hydrocarbon Oil (Payment of Rebates) Regulations 1996**

**Interpretation** **U.K.**

**3.—(1)** In these Regulations—

“Act” means the Hydrocarbon Oil Duties Act 1979;

“annual rebate payment person” means a rebate payment person permitted by the Commissioners in the licence issued by them to him as a rebate payment person to furnish an estimate (as required by these Regulations) in relation to any year commencing 1st January after the issue of the licence;

“business days” means days which are business days within the meaning of section 92 of the Bills of Exchange Act 1882(1);

“Collector for the Oils Accounting Centre” means the [<sup>F1</sup>Commissioners for Her Majesty’s Revenue and Customs at HM Revenue and Customs, Cumbernauld Accounting Team, Room B1-25, St Mungo’s Road, Cumbernauld, G70 5WY] or at such other address which may be specified in directions made by the Commissioners under section 116 of the Customs and Excise Management Act 1979;

“Event A” is the event described in regulation 6(2)(a) below;

“Event B(1)”, “Event B(2)” and “Event B(3)” is, in each case, the event described in regulation 6(2)(b) below in association with the consequence described by the following subparagraphs ((a) to (c)) of regulation 6(3) below—

- (i) subparagraph (a) in the case of Event B(1);
- (ii) subparagraph (b) in the case of Event B(2); and
- (iii) subparagraph (c) in the case of Event B(3);

“gas oil” has the meaning given by section 11(2) of the Act;

“his accounting period” means—

- (a) in relation to a quarterly rebate payment person, any quarter in any year commencing 1st January, 1st April, 1st July and 1st October; and
- (b) in relation to an annual rebate payment person, any year commencing 1st January following the issue of the licence to him, in which the Commissioners permit him to furnish an estimate in relation to a year commencing on that date;

“licensed user” means an annual rebate payment person or a quarterly rebate payment person;

“quarterly rebate payment person” means a rebate payment person permitted by the Commissioners, in the licence issued by them to him as a rebate payment person, to furnish an estimate (governed by these Regulations) in relation to any quarterly period in any year commencing 1st January, 1st April, 1st July and 1st October;

“rebated heavy oil activity” means, in relation to heavy oil described in section 12(2) of the Act (which includes gas oil and section 12 kerosene), the use of that heavy oil as fuel for a

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(1) 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.

[<sup>F2</sup>vehicle, vessel, machine or appliance that is not an excepted machine] or the taking of that heavy oil into that vehicle [<sup>F3</sup>, vessel, machine or appliance] as fuel;

“rebated kerosene activity” means, in relation to section 13AA kerosene, either of the two uses of that kerosene as fuel for engines, or the taking of that kerosene into the fuel supply of an engine, which engines and engine fall respectively within paragraph 5(a), (b) and (c) of section 13AA(2) of the Act;

“rebate payment person” means, subject to paragraph (3) below of this regulation, a person—

- (a) who applies in writing to the Commissioners for a licence authorising him to make payments in accordance with the provisions of these Regulations for the purposes of section 12(2) or section 13AA(3) and (4) of the Act, as specified in his application; and
- (b) to whom such a licence is issued by the Commissioners;

“section 12 kerosene” means heavy oil of the description given by paragraph (c) of section 11(1) of the Act; and

“section 13AA kerosene” means kerosene of the description given by section 13AA(5) of the Act for the purposes of sections 13AA and 13AB of the Act.

(2) In regulation 6(3)(c) below “the rate of net excise duty per litre of section 13AA kerosene” means the rate, expressed as pence per litre, calculated in accordance with the formula provided by paragraph 2 of, and by paragraph 3 of Schedule 2 to these Regulations for the purpose of effecting the comparison (required by regulation 6(3)(c) below) in accordance with the provisions of Schedule 2.

(3) “rebate payment person” does not include a person, in relation to any period after the withdrawal of the following licence takes effect, whose licence, issued to him as a rebate payment person, has been withdrawn for reasonable cause by the Commissioners (in a notice of withdrawal issued to him at his address appearing in his written application for the licence) with effect from the end of the quarter commencing 1st January, 1st April, 1st June or 1st October (in any year) in which the notice of withdrawal is issued.

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| <p><b>F1</b> Words in <a href="#">reg. 3(1)</a> substituted (1.4.2022) by <a href="#">The Hydrocarbon Oil Duties (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/238)</a>, regs. 1, <b>3(2)</b></p> <p><b>F2</b> Words in <a href="#">reg. 3(1)</a> substituted (1.4.2022) by <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a>, regs. 1(1), <b>5(2)(a)</b> (with regs. 9, 10)</p> <p><b>F3</b> Words in <a href="#">reg. 3(1)</a> inserted (1.4.2022) by <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a>, regs. 1(1), <b>5(2)(b)</b> (with regs. 9, 10)</p> |
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**Commencement Information**

- I1** Reg. 3 in force at 1.10.1996, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Hydrocarbon Oil (Payment of Rebates) Regulations 1996, Section 3.