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STATUTORY INSTRUMENTS

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**1996 No. 2313**

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

**Estimates and payments**

5.—(1) A licensed user shall comply with the requirements of paragraphs (2) and (3) below before he begins for the first time in his accounting period to carry out any rebated heavy oil activity or any rebated kerosene activity.

(2) The licensed user shall furnish the Collector for the Oils Accounting Centre an estimate, relating to his accounting period in which he intends to begin for the first time in that period to carry out the activities mentioned in paragraph (1) above, of the volumes of fuel (described in the following form) which he estimates he will use in carrying out those activities during that accounting period, on the form [<sup>F1</sup>specified in a notice published by HMRC Commissioners], containing full information in respect of all other matters specified in the form.

(3) The licensed user shall, at the same time as he furnishes the estimate (required by paragraph 2 above), pay the Commissioners—

- (a) in the case of any rebated heavy oil activities, relating to gas oil, dealt with in [<sup>F2</sup>the relevant part of the estimate], an amount equal to the amount which would, at the time the estimate is furnished, be allowed as a rebate of excise duty under section 11(1)(b) of the Act on a quantity of gas oil (if delivered at that time for home use), being of the same volume as that specified [<sup>F3</sup>in the relevant part of] the estimate;
- (b) in the case of rebated heavy oil activities, relating to section 12 kerosene, dealt with in [<sup>F4</sup>the relevant part of the estimate], an amount equal to the amount which would, at the time the estimate is furnished, be allowed as a rebate of excise duty under section 11(1)(c) of the Act on a quantity of section 12 kerosene (if delivered at that time for home use), being of the same volume as that specified [<sup>F5</sup>in the relevant part of] the estimate; and
- (c) in the case of any rebated kerosene activities, relating to section 13AA kerosene, dealt with in [<sup>F6</sup>the relevant part of the estimate], an amount calculated in accordance with the formula  $A-B$ , where—
  - (i)  $A$  is the amount of excise duty that would be charged, at the legally effective rate at the time the estimate is furnished, by section 6(1) of the Act on a quantity of heavy oil (if imported or produced, as described in section 6(1), at that time), being of the same volume as that specified [<sup>F7</sup>in the relevant part of] the estimate in relation to section 13AA kerosene; and
  - (ii)  $B$  is the amount of rebate of excise duty on heavy oil allowable in the case of gas oil under section 11(1)(b) of the Act, at the legally effective rate at the same time as that specified in paragraph (i) above, on a quantity of gas oil (if delivered for home use as envisaged by section 11), being of the same volume as that used in the calculation for the purposes of paragraph (i) above.

[<sup>F8</sup>(4) HMRC Commissioners must publish a notice specifying the form for the purposes of paragraph (2).]

### Textual Amendments

- F1** Words in [reg. 5\(2\)](#) substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(a)** (with regs. 9, 10)
- F2** Words in [reg. 5\(3\)\(a\)](#) substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(b)(i)(aa)** (with regs. 9, 10)
- F3** Words in [reg. 5\(3\)\(a\)](#) substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(b)(i)(bb)** (with regs. 9, 10)
- F4** Words in [reg. 5\(3\)\(b\)](#) substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(b)(ii)(aa)** (with regs. 9, 10)
- F5** Words in [reg. 5\(3\)\(b\)](#) substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(b)(ii)(bb)** (with regs. 9, 10)
- F6** Words in [reg. 5\(3\)\(c\)](#) substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(b)(iii)(aa)** (with regs. 9, 10)
- F7** Words in [reg. 5\(3\)\(c\)\(i\)](#) substituted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(b)(iii)(bb)** (with regs. 9, 10)
- F8** [Reg. 5\(4\)](#) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Consequential Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/234\)](#), regs. 1(1), **5(3)(c)** (with regs. 9, 10)

### Commencement Information

- I1** [Reg. 5](#) 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 5.