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STATUTORY INSTRUMENTS

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**1996 No. 2313**

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

**Supplementary estimates, Events A, B(1), B(2) and B(3), and additional rebate payments and forms **U.K.****

- 6.—(1) Paragraph (4) below applies to a licensed user—
- (a) who furnished an estimate (required by regulation 5(2) above); and
  - (b) where, subsequently in relation to him and his accounting period and the estimate, and to any rebated heavy oil activities or rebated kerosene activities carried out by him by the time of the following occurrence, there is an occurrence of an event described in paragraph (2) and (3) below (referred to in these Regulations respectively as Event A, Event B(1), Event B(2) and Event B(3)).
- (2) For the purposes of these Regulations the events are—
- (a) Event A—at any time during his accounting period, to which the estimate relates, the amounts of fuel used by that time by the licensed user for carrying out any rebated heavy activity, or any rebated kerosene activity <sup>F1</sup>... is equal to the estimated volume of fuel specified [<sup>F2</sup>in the relevant part] of the estimate;
  - (b) Event B(1), B(2) and B(3)—on a day, in his accounting period to which the licensed user's estimate relates, a change of either or both—
    - (i) the legally effective rate of excise duty in the case of heavy oil (charged by section 6(1) of the Act); and
    - (ii) the legally effective rate of rebate of the heavy oil excise duty in the case of gas oil (allowed under section 11(1)(b) of the Act),takes legal effect, which is associated with any one or more of the three consequences described in paragraph (3) below.
- (3) For the purposes of paragraph (2)(b) above the consequences are as follows: where the licensed user has furnished an estimate (required by regulation 5(2) above)—
- (a) (Event B(1)) in which there is an entry in [<sup>F3</sup>the part of the form for estimated gas oil consumption], the consequence is that the amount of rebate allowable under section 11(1)(b) of the Act on a quantity of gas oil, when the change takes legal effect, would be greater than it would have been immediately before the change takes legal effect;
  - (b) (Event B(2)) in which there is an entry in [<sup>F4</sup>the part of the form for estimated section 12 kerosene consumption], the consequence is that the amount of rebate allowable under section 11(1)(c) of the Act on a quantity of section 12 kerosene, when the change takes legal effect, would be greater than it would have been immediately before the change takes legal effect; and
  - (c) (Event B(3)) in which there is an entry in [<sup>F5</sup>the part of the form for estimated section 13AA kerosene consumption], the consequence is that a comparison (effected in accordance with the provisions of Schedule 2 <sup>F6</sup>...) of—
    - (i) the rate, immediately before the change takes legal effect, of the net excise duty per litre of section 13AA kerosene calculated in accordance with the formula provided

by paragraph 2 of Schedule 2 (called in this sub-paragraph “the paragraph (i) rate”);  
with

- (ii) the rate, when the change takes legal effect, of the net excise duty per litre of section 13AA kerosene calculated in accordance with the formula provided by paragraph 3 of Schedule 2 (called in this sub-paragraph “the paragraph (ii) rate”),

indicates that the paragraph (ii) rate is greater than the paragraph (i) rate.

(4) The licensed user, to whom this paragraph applies, shall, in respect of that part of any rebated heavy oil activity or of any rebated kerosene activity (called in this paragraph the “relevant part-activity”) to which Event A, Event B(1), Event B(2) or Event B(3) relates (called in this paragraph the “related Event”), cease to carry out the relevant part-activity upon the occurrence of the related Event; and he may again carry out the relevant ceased part-activity only if, before doing so—

- (a) in the case of the related Event being Event A, he furnishes the Collector for the Oils Accounting Centre a supplementary estimate of the volumes of fuel (described in the following form) estimated to be used in carrying out the relevant part-activity, on the form [F<sup>7</sup>specified in a notice published by HMRC Commissioners], containing full information in respect of all other matters specified on the form, and only if he complies with the requirements specified in paragraph (5) below; and
- (b) in the case of Event B(1), B(2) or B(3) occurring, he furnishes the Collector for the Oils Accounting Centre with an additional rebate payment form in the form [F<sup>8</sup>specified in a notice published by HMRC Commissioners] (called below in this sub-paragraph the “form”) showing the additional amount payable (correctly calculated in accordance with the provisions of the form) in the [F<sup>9</sup>relevant] parts of the form in relation to the occurring event F<sup>10</sup>..., containing full information in respect of all other matters specified in the form, and containing a declaration, signed by him, that the information given in the form is true and complete; and only if he pays to the Commissioners the additional amount payable, at the same time as he furnishes the form.

(5) A licensed user shall comply, when furnishing a supplementary estimate under paragraph 4(a) above, with the requirements of paragraph (3) of regulation 5 above (requiring payments to be made to the Commissioners when furnishing an estimate), as if the supplementary estimate was the estimate mentioned therein.

[F<sup>11</sup>(6) HMRC Commissioners must publish a notice specifying the forms for the purposes of paragraph (4)(a) and (b).]

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| <b>F1</b> | Words in <a href="#">reg. 6(2)</a> omitted (1.4.2022) by virtue of <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a> , <a href="#">regs. 1(1), 5(4)(a)(i)</a> (with <a href="#">regs. 9, 10</a> )          |
| <b>F2</b> | Words in <a href="#">reg. 6(2)</a> substituted (1.4.2022) by <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a> , <a href="#">regs. 1(1), 5(4)(a)(ii)</a> (with <a href="#">regs. 9, 10</a> )               |
| <b>F3</b> | Words in <a href="#">reg. 6(3)(a)</a> substituted (1.4.2022) by <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a> , <a href="#">regs. 1(1), 5(4)(b)(i)</a> (with <a href="#">regs. 9, 10</a> )             |
| <b>F4</b> | Words in <a href="#">reg. 6(3)(b)</a> substituted (1.4.2022) by <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a> , <a href="#">regs. 1(1), 5(4)(b)(ii)</a> (with <a href="#">regs. 9, 10</a> )            |
| <b>F5</b> | Words in <a href="#">reg. 6(3)(c)</a> substituted (1.4.2022) by <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a> , <a href="#">regs. 1(1), 5(4)(b)(iii)(aa)</a> (with <a href="#">regs. 9, 10</a> )       |
| <b>F6</b> | Words in <a href="#">reg. 6(3)(c)</a> omitted (1.4.2022) by virtue of <a href="#">The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234)</a> , <a href="#">regs. 1(1), 5(4)(b)(iii)(bb)</a> (with <a href="#">regs. 9, 10</a> ) |

- F7** Words in reg. 6(4)(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(4)(c)(i)** (with regs. 9, 10)
- F8** Words in reg. 6(4)(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(4)(c)(ii)(aa)** (with regs. 9, 10)
- F9** Word in reg. 6(4)(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(4)(c)(ii)(bb)** (with regs. 9, 10)
- F10** Words in reg. 6(4)(b) omitted (1.4.2022) by virtue of The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234), regs. 1(1), **5(4)(c)(ii)(cc)** (with regs. 9, 10)
- F11** Reg. 6(6) inserted (1.4.2022) by The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234), regs. 1(1), **5(4)(d)** (with regs. 9, 10)

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**Commencement Information**

- I1** Reg. 6 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 6.