
STATUTORY INSTRUMENTS

1996 No. 2313

The Hydrocarbon Oil (Payment of Rebates) Regulations 1996

Returns

8.—(1) A person, who furnished an estimate (as required by paragraph 2 of regulation 5 above) as a licensed user, shall furnish, within 10 business days after the end of the period determined in accordance with paragraph 2 below, the Collector for the Oils Accounting Centre a return, relating to the accounting period specified in Part 1 of that estimate, in the form numbered 4 in Schedule 1 to these Regulations, containing full information in respect of the matters specified in the form, and containing a declaration, signed by him, that the information given in the return is true and complete.

(a) (2) (a) Unless subparagraph (b) below applies, the period is the accounting period specified in Part 1 of the estimate or, in the absence of sufficient specification in Part 1, is the accounting period which the licensed user ought to have specified as his accounting period;

(b) This subparagraph applies in the case of a person (falling within paragraph (1) above) who—

(i) furnishes the estimate (referred to in paragraph (1) above) for an annual accounting period of a particular year; and

(ii) ceases to be a rebate payment person with effect, as the case may be, from the end of one of the three quarters commencing in that particular year 1st January, 1st April or 1st July, by reason of the Commissioners withdrawing, under paragraph (3) of regulation 3 above, the licence issued to him as a rebate payment person;

in such a case, and having regard to those three quarters, the period is the quarter from the end of which the withdrawal takes effect.

(3) A person furnishing a return under this Regulation may, at the same time, claim any amount which he may have overpaid to the Commissioners in the accounting period to which the return relates.