
STATUTORY INSTRUMENTS

1996 No. 2313

The Hydrocarbon Oil (Payment of Rebates) Regulations 1996

Records to be kept by a licensed user

9.—(1) Paragraphs (2) and (4) below apply to a licensed user who uses a road vehicle falling within section 12 of the Act for any rebated heavy oil activity or any rebated kerosene activity, and to a person who has ceased to be such a licensed user during the period of 12 months (defined in paragraph (2) below) with effect from a time falling within that period, by reason of the withdrawal by the Commissioners (as envisaged by paragraph (3) of regulation 2 above) of the licence issued to him as a rebate payment person.

(2) A licensed user, and a person, to whom, in either case, this paragraph applies by virtue of paragraph (1) above shall—

- (a) keep a record of all fuel used by him respectively, for any rebated heavy oil activity or rebated kerosene activity carried out by way of a road vehicle falling within section 12 of the Act, in which shall be entered, on the day of the use of the fuel (and by reference to its date), the particulars specified in paragraph (3) below; and
- (b) preserve that record—
 - (i) at the premises at which the aforementioned road vehicle is usually kept, or at such other place as may be agreed between the aforementioned licensed user or person and the proper officer⁽¹⁾; and
 - (ii) for not less than the period of 12 months from the date on which the last entry was made in it.

(3) The particulars in relation to the road vehicle falling within paragraph 2(a) above are—

- (a) the registration number of the road vehicle or other identification mark in the case of an unregistered vehicle;
- (b) the date of each journey, or, where the road vehicle is employed otherwise than in making a journey from place to place, the place of that employment;
- (c) the quantities of, and the fuel (by reference to the classification of whether it is gas oil, section 12 kerosene or section 13AA kerosene) supplied into the road vehicle; and
- (d) the number of miles travelled by the road vehicle on any journey (falling within paragraph (b) above), and the number of hours the vehicle is used in employment falling within paragraph (b) above.

(4) A licensed user, and a person, to whom, in either case, this paragraph applies by virtue of paragraph 1 above, shall, on demand by the proper officer, produce to the proper officer at all reasonable times the record which he is required by paragraph (2) above to keep.

(1) The Hydrocarbon Oil Duties Act 1979 (c. 5), section 27(3) applies the definitions for “officer” and “proper” (in relation to an officer) provided by Customs and Excise Management Act 1979 (c. 2), section 1(1).