

## SCHEDULE

Regulation 13(1)

### Particulars to be entered in the motor fuels record

#### Charge arising on setting aside

1. In respect of each consignment of biodiesel, bioethanol or fuel substitute that is charged with biofuels duty because it is set aside for chargeable use when on the premises from which it is sent out, the following particulars must be entered in the motor fuels record before the consignment is sent out from his premises—

- (a) the date on which the consignment is sent out;
- (b) a description of that consignment indicating whether it is biodiesel, bioethanol or fuel substitute;
- (c) in the case of a consignment of fuel substitute, a description indicating that the fuel substitute has been charged with fuel substitute duty upon being set aside as—
  - (i) suitable only as fuel for a diesel engine,
  - (ii) suitable only as fuel for an engine, other than a piston engine, of an aircraft,
  - (iii) suitable only as fuel for a petrol engine powered by leaded petrol,
  - (iv) suitable only as fuel for a petrol engine powered by unleaded petrol,
  - (v) specially produced as fuel for a piston engine of an aircraft,
  - (vi) fuel for an engine, motor or machinery, but not falling within sub-paragraphs (i) to (v),
  - (vii) suitable only as an additive or extender in fuel for a diesel engine,
  - (viii) suitable only as an additive or extender in fuel for an engine, other than a piston engine of an aircraft,
  - (ix) suitable only as an additive or extender in fuel for a petrol engine powered by leaded petrol,
  - (x) suitable only as an additive or extender in fuel for a petrol engine powered by unleaded petrol,
  - (xi) a multi-purpose additive or extender (designated, made and prepared as being for use as an additive or extender in any light oil),
  - (xii) an additive or extender not falling within sub-paragraphs (vii) to (xi);
- (d) the quantity, in standard litres, of that consignment;
- (e) the name and address of the consignee to whom that consignment is sent;
- (f) the address to which that consignment is consigned;
- (g) the number of the delivery note (see regulation 15) that accompanied that consignment;
- (h) the date upon which the entry in relation to the consignment is made in the motor fuels record; and
- (j) the amount and rate of biofuels duty charged in respect of that consignment.

#### Charge arising on chargeable use

2. In respect of each quantity of biodiesel, bioethanol or fuel substitute that is charged with biofuels duty because it is put to chargeable use when on his premises, the following particulars must be entered in the motor fuels record on the day of the chargeable use—

- (a) the date of chargeable use;

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- (b) a description of the liquid indicating whether it is biodiesel, bioethanol or fuel substitute;
- (c) in the case of fuel substitute, a description indicating that the fuel substitute has been charged with fuel substitute duty upon chargeable use as—
  - (i) fuel for a diesel engine,
  - (ii) fuel for an engine, other than a piston engine, of an aircraft,
  - (iii) fuel for a petrol engine powered by leaded petrol,
  - (iv) fuel for a petrol engine powered by unleaded petrol,
  - (v) fuel for a piston engine of an aircraft,
  - (vi) fuel for any other engine, motor or machinery not falling within sub-paragraphs (i) to (iv),
  - (vii) an additive or extender in fuel for a diesel engine,
  - (viii) an additive or extender in fuel for an engine, other than a piston engine of an aircraft,
  - (ix) an additive or extender in fuel for a petrol engine powered by leaded petrol,
  - (x) an additive or extender in fuel for a petrol engine powered by unleaded petrol,
  - (xi) an additive or extender in fuel for a piston engine of an aircraft, or
  - (xii) an additive or extender in fuel for any engine, motor or machinery not falling within paragraphs (i) to (iv);
- (d) the quantity, in standard litres, of the biofuel put to chargeable use;
- (e) the date upon which the entry in relation to the consignment is made in the motor fuels record; and
- (f) the amount and rate of biofuels duty charged in respect of that chargeable use.