
STATUTORY INSTRUMENTS

2005 No. 3320

**The Hydrocarbon Oil Duties (Reliefs for
Electricity Generation) Regulations 2005**

PART 5

CONDITIONS SUBJECT TO WHICH RELIEF IS ALLOWED

Cancellation of relief

12.—(1) If there is a failure to comply with any condition imposed by or under regulations 13 or 14, the relief allowed shall be cancelled.

(2) Where any relief is cancelled, any person who is a qualified claimant in relation to the application for relief shall, on demand, be liable to repay the amount of the relief.

General conditions

13.—(1) Relief is allowed subject to the following conditions.

(2) The qualified claimant must, if so required by the Commissioners, provide to their satisfaction evidence that—

- (a) the qualifying oil that is the subject of the application for relief has been used to produce electricity; and
- (b) the relevant duty that is the subject of the application for relief has been paid and is not the subject of any other application or claim for repayment, remission or drawback.

(3) The qualified claimant must, if required to do so, permit an officer to inspect any generating station or combined heat and power station in which he has caused qualifying oil to be used to produce electricity.

(4) The amount of the relief applied for must not exceed the amount of relief that may be allowed by regulation 3.

Conditions imposed by the Commissioners

14. Relief is allowed subject to such conditions (if any) as the Commissioners impose on a qualified claimant.