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STATUTORY INSTRUMENTS

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**2008 No. 2599**

**The Hydrocarbon Oil and Bioblend (Private Pleasure-flying and Private Pleasure Craft) (Payment of Rebate etc.) Regulations 2008**

**PART 2**

**PRIVATE PLEASURE-FLYING**

**Declaration of intention to use rebated kerosene for private pleasure-flying**

**3.** A declaration for the purposes of section 13AC(3) of the Act that a quantity of rebated kerosene is to be used for private pleasure-flying<sup>(1)</sup> must be made in the way and form specified by the Commissioners in a notice published by them and not withdrawn by a further notice.

**Commencement Information**

**II** Reg. 3 in force at 1.11.2008, see [reg. 1](#)

**Payment of rebate**

**4.—(1)** For the purposes of section 13AC of the Act (use of rebated kerosene for private pleasure-flying), where a person (“P”) is required to pay the rebate amount, that amount must be paid in accordance with this regulation.

(2) Payment must be made to the Commissioners at the address, or into the bank account, provided by them for the purpose.

(3) P must pay the rebate amount no later than thirty days after the end of the month in which the declaration giving rise to the obligation to make the payment is made.

(4) But where the thirtieth day would fall on a day that is not a business day, payment must be made no later than the last business day before that thirtieth day.

(5) In respect of each declaration, the following information must be notified to the Commissioners at the time of payment—

- (a) P’s name and address;
- (b) the quantity of rebated kerosene purchased by P;
- (c) the date on which the quantity of rebated kerosene was purchased;
- (d) the name and address of the supplier of the quantity of rebated kerosene;

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<sup>(1)</sup> Section 13AC(7) of the Act provides that “private pleasure-flying” has the same meaning as in Article 14(1)(b) of Council Directive 2003/96/EC (taxation of energy products etc.) (OJ:L 283, 31.10.2003, p51). That is to say, the use of an aircraft by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for other than commercial purposes and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities.

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**Changes to legislation:** There are currently no known outstanding effects for the The Hydrocarbon Oil and Bioblend (Private Pleasure-flying and Private Pleasure Craft) (Payment of Rebate etc.) Regulations 2008, PART 2. (See end of Document for details)

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- (e) the rate of the rebate under section 11(1)(c) of the Act at the time of the declaration ; and
  - (f) the rebate amount in relation to the quantity of rebated kerosene.
- (6) The notification must be made on a form provided by the Commissioners for the purpose or on any other document provided it contains all the information specified in paragraph (5).
- (7) P must sign, date and declare on the notification that the information provided in it is true and complete.

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**Commencement Information**

**I2** Reg. 4 in force at 1.11.2008, see [reg. 1](#)

**Mixture of fuel in fuel tank**

5. Regulation 6 applies for the purposes of section 13AC (use of rebated kerosene for private pleasure-flying) and section 13AD (penalties for contravention of section 13AC) of the Act(2).

6.—(1) Paragraphs (2) and (3) apply in cases where—

- (a) kerosene which must not be used as fuel for private pleasure –flying (“fuel A”); and
- (b) other kerosene (“fuel B”)

are mixed together by being taken into a fuel tank of an aircraft.

(2) When the aircraft is being used for private pleasure-flying the fuel in the mixture that is fuel B shall be treated as being used before the fuel in the mixture that is fuel A.

(3) When the aircraft is being used other than for private pleasure-flying the fuel in the mixture that is fuel A shall be treated as being used before the fuel in the mixture that is fuel B.

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**Commencement Information**

**I3** Reg. 5 in force at 1.11.2008, see [reg. 1](#)

**I4** Reg. 6 in force at 1.11.2008, see [reg. 1](#)

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(2) Section 13AD was inserted by the Finance Act 2008 (c.9), Schedule 6, paragraph 11.

**Changes to legislation:**

There are currently no known outstanding effects for the The Hydrocarbon Oil and Bioblend (Private Pleasure-flying and Private Pleasure Craft) (Payment of Rebate etc.) Regulations 2008, PART 2.