STATUTORY INSTRUMENTS

2008 No. 2599

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

PART 3 PRIVATE PLEASURE CRAFT

Payment of rebate

- **8.**—(1) Where a person who supplies a quantity of rebated heavy oil or bioblend that is to be used as fuel for propelling a private pleasure craft is required to pay the amount specified in section 14E(4) of the Act, that amount must be paid to the Commissioners at the address, or into the bank account, provided by them for the purpose.
- (2) Payment must be made no later than twenty-one days after the end of the period for which, in relation to such supplies, a return is required to be made.
- (3) But where the twenty-first 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 twenty-first day.
- (4) In paragraph (2) "return" means a return that a registered dealer in controlled oil is required to make by regulation 9 of the Hydrocarbon Oil (Registered Dealers in Controlled Oil) Regulations 2002(1) specifically for the purposes of section 14E of the Act.