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STATUTORY INSTRUMENTS

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**2021 No. 780**

**The Hydrocarbon Oil and Biofuels (Northern Ireland Private Pleasure Craft) Regulations 2021**

**PART 3**

**RELIEF FOR NON-PROPULSION USE OF FUEL IN A PRIVATE PLEASURE CRAFT**

**General provisions**

- 3.—**(1) This regulation applies for the purposes of this Part.
- (2) A person is a “qualified claimant” if that person is a revenue trader who—
- (a) supplies qualifying fuel to qualified users by retail sale in Northern Ireland from waterside premises or a refuelling vessel; and
  - (b) has given written notification of that fact to the Commissioners and is registered by them for the purposes of claiming relief under this Part.
- (3) A person is a “qualified user” if that person is the owner or operator of a qualifying craft to which qualifying fuel is delivered.
- (4) “Qualifying craft” means a vessel—
- (a) with a single fuel supply; and
  - (b) which is not used otherwise than as a private pleasure craft.
- (5) “Qualifying fuel” means—
- (a) heavy oil charged with a duty of excise under section 6(1A)(1) of HODA;
  - (b) biodiesel charged with a duty of excise under section 6AA(2) of HODA; or
  - (c) bioblend charged with a duty of excise under section 6AB(3) of HODA,
- and in relation to which the duty charged has been paid and no rebate has been allowed.
- (6) “Rebate” means rebate of duty—
- (a) in the case of heavy oil, under section 11(4) of HODA;
  - (b) in the case of biodiesel, under section 14A(5) of HODA; or

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- (1) Section 6(1A) was inserted by section 7 of the Finance Act 1997 (c. 16) and substituted by section 13 of the Finance Act 2008. The rate of £0.5795 (per litre) was substituted by section 179 of the Finance Act 2013 (c. 29). There are other amendments to the section, but none is relevant.
- (2) Section 6AA was inserted by section 5 of the Finance Act 2002 (c. 23) and amended by section 10 of the Finance Act 2007 (c. 11) and section 12 of the Finance Act 2010 (c. 13). There are other amendments to the section, but none is relevant.
- (3) Section 6AB was inserted by section 5 of the Finance Act 2002 and amended by section 14 of and Schedule 5 to the Finance Act 2008 and section 12 of the Finance Act 2010. There are other amendments to the section, but none is relevant.
- (4) Section 11(1) was amended by section 2(2) of the Finance Act 1986 (c. 41) and section 179 of the Finance Act 2013. There are other amendments to the section, but none is relevant.
- (5) Section 14A was inserted by the Finance Act 2008 Schedule 5 paragraph 13 and amended by the Finance Act 2013, section 179 and the Finance Act 2020 Schedule 11, paragraph 5. There are other amendments to the section, but none is relevant.

(c) in the case of bioblend, under section 14B(6) of HODA.

### **Relief**

4.—(1) Relief is allowed in accordance with this Part if a quantity of qualifying fuel is supplied by a qualified claimant to a qualified user for use as fuel in a qualifying craft.

(2) Relief is allowed subject to the conditions in regulation 7.

### **Amount and form of relief**

5.—(1) Calculate the amount of the relief in accordance with the following formula—

$$Q \times (R - r) \times 0.4$$

Where

Q is the volume, expressed in litres, of qualifying fuel delivered;

R is the amount of the relevant rebate per litre for the corresponding fuel type; and

r is the amount of any duty already repaid per litre on Q, if Q was the subject of any other application or claim for repayment, remission or drawback.

(2) The relief is in the form of a repayment by the Commissioners to the qualified claimant and rounded up to the nearest penny.

### **Application for relief**

6.—(1) Relief is allowed only upon the written application of a qualified claimant.

(2) Each application must contain the particulars specified in the Schedule and be made by the method specified in a notice published by the Commissioners(7).

(3) The applicant must—

- (a) sign and date the application;
- (b) declare that the information provided is true and complete; and
- (c) deliver it to the Commissioners at the address set out in the notice.

(4) Claims for relief must be made no later than the day which is 12 months after the last day of the period to which they relate, and that period must not be shorter than 1 month or longer than 12 months.

### **Conditions**

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

(2) No relief is allowed unless the qualifying fuel is delivered directly into the fuel supply of a qualifying craft.

(3) The qualified claimant must—

- (a) if so required by the Commissioners, provide satisfactory evidence of the delivery of the qualifying fuel in relation to which any application for relief is made;
- (b) give to the qualified user a reduction in the price per litre that is equivalent to the relief per litre that will be claimed on it; and

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(6) Section 14B was inserted by the Finance Act 2008 Schedule 5 paragraph 13 and amended by the Finance Act 2020 Schedule 11 paragraph 6.

(7) Any notices mentioned in this instrument will be published at <https://www.gov.uk/government/collections/oils-notice>. A hard copy may be obtained free of charge by arrangement with HM Revenue and Customs, 100 Parliament Street, London SW1A 2BQ or telephone the fuel duty enquiry line number 0300 200 3700.

- (c) keep and preserve such records as the Commissioners may specify.
- (4) The qualified claimant must obtain an acknowledgement of receipt from the qualified user at the time the qualifying fuel is delivered containing a declaration—
  - (a) that the vessel has a single fuel supply; and
  - (b) that the fuel will be used—
    - (i) solely in the vessel into which it was delivered; and
    - (ii) whilst that vessel is a qualifying craft.
- (5) The duty that is the subject of the application for relief must not be the subject of any other application or claim for repayment, remission or drawback.
- (6) The qualifying fuel must not be used otherwise than as fuel in the vessel into which it was delivered.
- (7) The qualifying fuel must not be landed again at any place in the United Kingdom without the written consent of the Commissioners.
- (8) For the purposes of paragraph (7) “landed” means the removal of qualifying fuel from the vessel, other than through use as fuel in the vessel.

#### **Cancellation of relief**

- 8.—**(1) If there is a failure to comply with any condition imposed by regulation 7, the relief allowed is cancelled.
- (2) If the relief is cancelled under paragraph (1) after it has been paid to the applicant, due to a failure on the part of the applicant to comply with a condition imposed by regulation 7, the applicant is liable to repay the amount of that relief to the Commissioners.