



HYDROCARBON OIL DUTIES ACT 1986

EXCISE DUTIES (HYDROCARBON OIL) (TRAVELLING SHOWMEN) RELIEF
REGULATIONS 1990

In exercise of the powers conferred on the Treasury by section 23A(1)(c) of the Hydrocarbon Oil Duties Act 1986(a), and of all other powers enabling it in that behalf, the following Regulations are hereby made:

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Hydrocarbon Oil) (Travelling Showmen) Relief Regulations 1990, and shall be deemed to have come into operation on 5th February 1990.

Relief

2. A travelling showman who uses as fuel for a road vehicle heavy oil on whose delivery for home use rebate has been allowed, shall not be required to pay the amount which would (apart from these Regulations) be payable to the Treasury under section 12(2) of the Hydrocarbon Oil Duties Act 1986 provided that -

- (a) the road vehicle is immobilised by disconnection of the propeller shaft; and
- (b) the heavy oil is drawn -
 - (i) from a tank which is not permanently attached to the vehicle and which is separate from the tank from which fuel is drawn for propelling the vehicle; and
 - (ii) through a fuel pipe which is not permanently attached to the engine of the vehicle.

Made this 31st day of January 1990

Minister for the Treasury

These Regulations were laid before Tynwald on 20th February 1990

(a) 1986 c.38.
Price 20p

Printed by Authority

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These Regulations, subject to certain conditions, relieve travelling showmen from the requirement to repay rebate which has been allowed on hydrocarbon oil.

These Regulations replace a relief which was formerly allowed by way of extra-statutory concession.