

### **'APPROVED HYDROCARBON OIL END USER'**

In order to benefit from the relief of excise duty on hydrocarbon oil the 'End User' must abide by the following **TERMS AND CONDITIONS**:

1. To comply with Article 9 (1) and (2) of the Excise Duty (Relief and Drawback) (Jersey) Order 2000.
2. To maintain up to date account details on CAESAR at all times (e.g. change address, change of status in business etc.)
3. To seek advice from an Officer of the Customs And Immigration Service when doubt exists about the lawful use of duty free fuel.
4. To acknowledge that duty free fuel can only be purchased and used in accordance with Article 5 of the Excise Duty (Relief and Drawback) (Jersey) Order 2000.
5. To present the 'Hydrocarbon Oil Supplier' with a customs approved reference number when purchasing duty free fuel.
6. To inform the Customs and Immigration service if the supplier has changed, or duty free fuel is no longer being purchased.
7. To agree as a condition of this relief, that Customs Officers will be granted access to properties where duty free fuel is stored to take samples of the contents of any drum, storage tank or other container or the fuel tank of any vehicle or appliance belonging to the End User or their business in order to determine whether or not there has been a contravention of, or failure to comply with, any provision of Part 2 of the Excise Duty (Relief and Drawback) (Jersey) Order 2000 or any contravention of, or failure to comply with, the Terms and Conditions.

**NB:** Article 52 (1) (C) of the Customs and Excise (Jersey) Law 1999 relates to the power to search vehicles or vessels and allows officers to search any vehicle, regardless of it's owner, on the premises of an End User if they have reasonable grounds to suspect an offence has been committed.

8. To make available to Jersey Customs all relevant records for the purpose of audit and to provide every reasonable assistance to those Officers in the course of their duties.
9. To ensure that any fuel tank holding duty free fuel is clearly marked with the words DUTY FREE FUEL – FOR TRACTOR / PLANT USE ONLY, in letters not less than 5 centimetres high and 2.5 centimetres across. Such pumps will be secured.
10. To acknowledge that under Article 42(2) of the Customs & Excise (Jersey) Law 1999 any person who does anything whereby any person may evade liability for excise duty payable on any hydrocarbon oil shall be guilty of an offence.
11. To acknowledge that under Article 42(3) of the Customs and Excise (Jersey) Law 1999 that any such person guilty of an offence under paragraph (2) if committed with the intent to defraud the States, shall be liable to a fine or a term of imprisonment not exceeding 2 years, or to both, or if the offence, was committed without such intent, shall be liable to a fine not exceeding 3 times the amount of duty to which the goods are liable or level 3 on the standard scale, whichever is greater, and any goods to which the offence relates shall be liable to forfeiture.

12. To acknowledge that the Agent of the Impôts can revoke or amend this Undertaking at any time.
13. To acknowledge that in the event of failure to abide by the terms and conditions without reasonable excuse, the status of 'Approved Hydrocarbon Oil End User' may be suspended or revoked as the Agent of the Impôts sees fit.