

Approved Hydrocarbon Oil Supplier

In order to supply hydrocarbon oils subject to relief of excise duty the 'Supplier' must abide by the following **TERMS AND CONDITIONS**:

JCIS means the Jersey Customs & Immigration Service

1. To only supply hydrocarbon oil to customers with an approved Caesar reference number when purchasing duty free fuel.
2. To seek advice from an Officer of the JCIS when doubt exists about the lawful use of duty free fuel.
3. 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
4. Records must be kept for 3 years and made available to JCIS for the purpose of audit and to provide every reasonable assistance to Officers in the course of their duties.
5. 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.
6. To acknowledge that the Agent of the Impôts can revoke or amend this Undertaking at any time.
7. To acknowledge that in the event of failure to abide by the terms and conditions without reasonable excuse, the status of 'Approved Hydrocarbon Oil Supplier' may be suspended or revoked as the Agent of the Impôts sees fit.