



HM CUSTOMS AND EXCISE
<http://www.hmce.gov.uk>

Notice 263

Marine voyages - excise duty relief for mineral (hydrocarbon) oil

May 2004

This notice cancels and replaces Notice 263 (May 2000). Details of any changes to the previous version can be found in paragraph 1.2 of this notice.

Further help and advice

If you need general advice or more copies of Customs and Excise notices, please ring the **National Advice Service** on **0845 010 9000**. You can call between 8.00 am and 8.00 pm, Monday to Friday.

If you have **hearing difficulties**, please ring the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, between 8.00 am and 6.00 pm, Monday to Friday.

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

Other notices on this or related subjects:

172 Excise duty drawback - ships and aircraft stores

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1. Introduction

1.1 What is this notice about?

It is about the entitlement and procedures for reclaiming excise duty on fuel used in vessels used to make 'marine voyages' - see Section 2.3.

1.2 What's changed?

Parts of the notice have been rewritten to improve readability, and a glossary has been added – see Section 6.

You can access details of any changes to this notice since (May 2004) either on our internet website at www.hmce.gov.uk or by telephoning the National Advice Service on 0845 010 9000.

This notice and others mentioned are available both on paper and on our website.

1.3 Who should read this notice?

Oil suppliers, and the owners, charterers, hirers and masters (or their agents) of vessels engaged in 'marine voyages'.

1.4 What law covers this notice?

EU law

- Council Directive 92/12/EEC of 25.2.92;
- Council Decision 2001/574/EC of 12.3.01;
- Council Directive 2003/96/EC of 27.10.03;

UK law

- The Hydrocarbon Oil Duties Act 1979;
- The Hydrocarbon Oil (Payment of Rebates) Regulations 1996; and
- The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996.

2. General

You can buy "red diesel" at quaysides, marinas and on inland waterways. "Red diesel" is gas oil that has been chemically marked and dyed to show that it has borne a rebated (reduced) rate of excise duty because it must not be used in road vehicles. Red diesel is much cheaper than road fuel sold at a garage forecourt, so we do not expect you to claim for refund of duty on road fuel. If you do, we may delay repayment of duty on road fuel while we verify that you did use the oil in your vessel.

If you need to know the duty rates you should use to make your claim, please contact the National Advice Service (the address and telephone number is shown on the inside cover of this notice).

2.1 What is an "eligible vessel"?

An "eligible vessel" is any vessel that you use on a marine voyage, including hovercraft, but not private pleasure craft. EC legislation (Article 14 (1) (C) of Directive 2003/96/EC) defines "private pleasure craft" as:

"...any craft used by its owner or the natural or legal person who enjoys its use, either through hire or through any other means, for other than commercial purposes, and in particular, other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities".

So, if you use your vessel for pleasure use, or you hire it out and the hirer uses it purely for pleasure, you cannot claim relief on the fuel used for the voyage. However, you can claim relief for fuel used in pleasure craft in some circumstances and we explain this in more detail in the following paragraphs.

If your vessel is a commercial vessel and you use it on a marine voyage then it is an "eligible vessel" and you can claim relief. For example, if you operate one of the following types of vessel, you would be eligible to claim relief on the fuel used, as long as you comply with the other requirements of this notice:

- foreign-going commercial vessels;
- coastal vessels;
- dive boats;
- UK fishing boats;
- foreign-owned fishing boats refuelling in the UK;
- ferries, lighters, pilot boats, tugs, tenders and other similar vessels;
- certain safety/rescue vessels - see Section 2.4;
- vessels undergoing trials (but not basin or dock trials whilst stationary, ie not "engaged on a voyage");
- hovercraft; and
- passenger vessels used for pleasure trips - see Section 2.5.

This list is not exhaustive and you may qualify for relief even if your vessel is not listed above. If you are in any doubt, please contact the Mineral Oil Reliefs Centre whose address and telephone number are on the inside cover of this notice).

2.2 Which oils can I claim relief on?

You can claim relief on:

- heavy oil, eg gas oil, fuel oil; and
- light oil, eg petrol;

which you use as fuel for the machinery of eligible vessels during a marine voyage. The paragraphs below explain what we mean by "eligible vessel" and "marine voyage".

There is no duty on either marked kerosene or lubricating oil so you will not need to submit any claims if you use these oils.

2.3 Marine voyages

A marine voyage is one in which you are, at all times, either within the limits of a port or at sea. It does not include any part of a voyage where you are on inland waterways.

You can claim relief for any eligible vessel for:

voyages made to or from a UK port from any foreign port;
voyages made between UK ports; or
voyages where the vessel is moving from place to place to do work within a port whether or not the vessel is stationary when it is working.

You cannot claim relief for any voyage made on an inland waterway which is not within the limits of a port. For example, you cannot claim for fuel used on:

a barge which you use on canals or inland waterways; or
a passenger vessel which takes passengers across an inland lake.

Also, if you own a vessel which is normally permanently moored, such as a floating museum, restaurant, club or training ship then you cannot claim relief for any occasional movement of the vessel, eg for repair, maintenance or alteration, or to another mooring.

2.4 How may a safety/rescue vessel qualify for relief?

You can claim relief if you use the vessel solely as a safety or rescue vessel throughout the marine voyage, or if you combine the safety/rescue function with another, commercial, purpose. You may not be able to claim relief if you use the vessel for pleasure at the same time as you are carrying out the safety/rescue function.

For example, provided that you comply with the conditions set out in this notice, you can claim if you make a marine voyage:

- in a vessel which is acting as a "declared facility" for public authorities, (eg the coastguard);
- where your vessel is acting as a "safety vessel" for a yacht club or sailing association race or regatta and you carry only an appropriate complement of safety-trained personnel and no other passengers; or
- where your vessel is acting as a "safety vessel", as above, and you also carry paying passengers for the trip.

However, you would not be able to claim for a marine voyage where your vessel is acting as a "safety vessel", but where you are also carrying non-paying spectators or passengers. On this occasion you are using the vessel for pleasure purposes and are therefore not eligible to claim the relief.

We may check your claim for relief on these voyages, and below we have listed some of the evidence we may expect to find to confirm that your vessel was used as a safety or rescue vessel during the voyage.

We would expect:

- you to equip a safety or rescue vessel with appropriate supplies such as lifesaving equipment, and to carry personnel trained in marine safety and rescue techniques;
- the voyage to coincide with events or training exercises which require a safety or rescue function, unless you are carrying out routine patrol or standby duties in a vessel such as a coastguard vessel or oil rig safety vessel;
- to find a reference to your vessel's safety or rescue function in the records of the organisation using it; and
- to find some evidence that you had used the vessel for a commercial function, if you make all or part of your claim on that basis.

2.5 Is any relief allowed for vessels hired out for pleasure purposes?

If you own or charter a private pleasure craft you cannot claim relief. However, if you have a business which hires out vessels then you may be able to claim relief even where the vessel is used for pleasure purposes. For example, as long as you comply with the other requirements of this notice, you can claim relief on:

marine voyages of boats used for pleasure trips carrying paying passengers; and
marine voyages of boats hired out for diving, fishing, water skiing etc carrying paying passengers and/or appropriate equipment and/or providing specialised services.

Some examples of hires and their eligibility for relief are:

If you hire out a boat	with a crew		you can claim relief on the fuel used.
If you hire out a boat	without a crew	and the hirer uses the boat for pleasure purposes	you cannot claim relief on the fuel used as this is a private charter.
If you	as the hirer or owner of a boat	take paying passengers on a diving/fishing trip	you can claim relief on the fuel used if this is a marine voyage.
If you	as the hirer or owner of a boat	take non-paying passengers on a diving/fishing trip	you cannot claim relief on the fuel used as the voyage is entirely for pleasure purposes.

These examples are not an exhaustive list and if you have any difficulties in deciding whether a particular voyage qualifies for relief, please contact the Mineral Oil Reliefs Centre for advice.

2.6 How can I obtain relief?

You can obtain relief by using:

- duty-free heavy oil delivered direct to the vessel from a duty-suspended mineral oil installation - see Section 3 of this notice;
- duty-paid light or heavy oil on which you claim repayment - see Section 4; or
- duty-paid light or heavy oil supplied at a duty-exclusive price by an approved duty-deferment trader who is also approved for netting - see Section 5

3. Duty-free heavy oil from a duty-suspended mineral oil installation

3.1 How is duty-free heavy oil shipped?

If you wish to obtain duty free heavy oil, you should make a statement on one copy of the warehouse keeper's delivery note as follows:

"I
(name of signatory)
apply under the terms of Notice 263, on behalf of the owners
of
this vessel
(name of vessel)
lying at
(place)
for the delivery without payment of excise duty of the heavy oil
specified. The oil is to be delivered directly into the vessel, for
use on board this vessel while engaged on a marine voyage.
Customs' permission must be obtained before diversion to
alternative use.
Date "
(master, mate, chief engineer or other authorised person)

The oil delivery note should contain the following wording:

"This oil has not borne excise duty and must be used only on board vessels on marine voyages. Customs' permission must be obtained before diversion to alternative use".

You should also see Notice 179 *Mineral (Hydrocarbon) Oils: Duty and VAT: warehousing and related procedures* Appendix L.

Warehouse keepers must get a signature on the same copy of the receipted delivery note to act as a receipt from the master or other authorised person. The quantity of oil shown on the receipted delivery note should be in standard litres, ie the number of litres at 15°C; but if this is difficult to arrange, ask our officer about using bulk litres. We can make special arrangements for regular traffic. If you fall into this category, please see Section 3.3.

3.2 Who may sign applications and receipts for duty-free heavy oil?

You can sign applications and receipts if you are the owner, commercial charterer or hirer, master or other authorised person of the ship concerned.

- If you as the owner cannot conveniently provide your signature we will also accept the signature of a shore superintendent or similar responsible person who acts for the owner, commercial charterer or hirer. This might happen with trawlers or other quick-turnaround vessels.
- If you are the builder of a vessel which is undergoing trials, either yourself or another responsible person can sign applications and receipts.

3.3 Can regular traffic have special arrangements?

If your vessels regularly obtain fuel from the same duty-suspended oil installation then you may, by prior agreement with Customs, make omnibus (multiple) applications to ship heavy oil duty-free instead of making a single application on each separate occasion that oil is required.

You will need to make an application, on which you should:

- provide a list, in duplicate, of all the vessels to which you would like the concession to apply, stating each vessel's name, net tonnage and engine capacity;
- state the precise location at which the bunkering of the listed vessels will take place;
- give the name and location of the duty-suspended oil installation from which the heavy oil is to be delivered to the listed vessels (if more than one installation is involved, a separate application is required for each);
- provide the written consent of each warehouse keeper who is to supply the heavy oil to comply with the requirements of Section 3.4; and

- undertake to send a monthly list to our officer(s) for each of the installations from which heavy oil has been received .

The monthly list should show the dates of the deliveries and the quantities and descriptions of heavy oil delivered to each vessel. Each list must be supported by the following declaration by the owner, commercial charterer or hirer, master or other authorised person:

"I/We* (on behalf of)*
(owners/charterers/hirers*)

of the above vessels declare that the heavy oil specified hereon was received on board as stated; and that oil has been or will be used on board those vessels while engaged on marine voyages. Customs' permission must be obtained before diversion to alternative use".

Date

Signature
Owner/charterer/master/authorised person*

*Delete as appropriate

3.4 What official forms do warehouse keepers need?

Generally none. However, for audit assurance purposes, warehouse keepers must keep records of all heavy oil shipped free of excise duty, in a format agreed with our officer.

Warehouse keepers need to retain the application and receipt for all deliveries for production to our officer on request.

A warehouse keeper who is supplied directly by our officer, with the duplicate copy of the list of vessels provided by the owner or charterer as at Section 3.3 above may deliver heavy oil free of excise duty to the vessels specified on the list, provided that:

- the vessels are entitled to receive heavy oil duty-free;
- the warehouse keeper issues a delivery note and obtains a receipt on it signed by the master, mate, chief engineer or other authorised person for each delivery of heavy oil (this delivery note being retained by the warehouse keeper for production to our officer on request); and
- the warehouse keeper keeps records of all such shipments, in a format agreed with our officer.

If the special arrangements for regular traffic outlined in Section 3.3 above have been implemented there is no requirement, in the interests of avoiding unnecessary duplication, to supply individual receipt notes under this section as well.

3.5 What restrictions apply to heavy oil shipped duty-free?

- You may only use heavy oil which has been shipped duty-free as fuel for the machinery of the specified vessels while engaged on a marine voyage. You must not re-land this oil in the UK unless authorised by our officer. If you misuse or re-land such oil without authorisation you could face prosecution, liability to legal penalties and payment of the appropriate duty and VAT on the quantities involved.
- You must not make any further claim, for example a drawback claim, for oil that has been shipped duty-free.

4. Light or heavy oil shipped duty-paid

4.1 Who may claim repayment of excise duty?

You can only claim repayment of excise duty which has

- been paid; and
- in respect of which no drawback or other claim has been or will be made.

You can claim if you are:

- the owner, commercial charterer or hirer or the ship's master; or
- a sole agent if authorised in accordance with this paragraph; or
- a supplier of the oil acting as sole agent.

If you are the ship's master you may be authorised to claim and receive payment on behalf of an owner, commercial charterer or hirer who must give their written authority in the following manner:

To the Officer, Mineral Oil Reliefs Centre, Customs and Excise.

"I/We*
(owner/charterer/hirer*) (full name in BLOCK LETTERS)

of
(name(s) of vessel(s))

hereby authorise the ship's master to claim and receive repayment of the excise duty paid in respect of oil used as fuel for the machinery of the above vessel(s) in respect of which the claims are made under the terms of Notice 263, and I/we* hereby authorise the ship's master to make such declarations as may be required for this purpose.

I/We* agree that all receipts given by the ship's master shall be sufficient evidence for all such repayments referred to above.

Signed.....
(Owner/Charterer/Hirer*)

Address

.....

Date

**Delete as appropriate*

If you are an agent then you may be authorised to claim and receive payment on behalf of an owner or charterer. You must be a person or firm who:

- is the sole agent for the vessel(s) in question; and
- is to make all claims for the vessel(s) when taking on fuel at any port in the UK; and
- has a business connection with the vessel(s), (eg a shipping agent or ships' store supplier);
- is in a position to make the declaration on the claim form that the oil has actually been used as fuel for the machinery of the vessel(s).

We will not accept any claim from an agent without these qualifications. Both agents and vessel owners have a responsibility to ensure that any changes in the circumstances concerning the use of agents are notified to Customs promptly. The use of an agent for one-off transactions should be discouraged. Agents should only be appointed if the situation warrants it – ie there is a regular and continuing need at a particular port, rather than merely an occasional one.

The owner or charterer must give the following written authority in respect of each agent:

To the Officer, Mineral Oil Reliefs Centre, Customs and Excise.

"I/We*
(owner/charterer/hirer*) (full name in BLOCK LETTERS)

of
(name(s) of vessel(s))

hereby appoint
(full name in BLOCK LETTERS)

of
(address)

to be my/our* agent to claim and receive repayment of the excise duty paid in respect of oil used as fuel for the machinery of the above vessel(s) in respect of which the claims are made under the terms of Notice 263, and I/we* hereby authorise the above-named agent to make such declarations as may be required for this purpose.

I/We* agree that all receipts given by the above-named agent shall be sufficient evidence for all such repayments referred to above.

I certify that the agent named above:

- is the sole agent for the vessel(s) in question; and
- is to make all claims for the vessel(s) when taking on fuel at any port in the UK; and
- has a business connection with the vessel(s) (eg a shipping agent or ships' store supplier); and
- is in a position to make the declaration on the claim form that the oil has actually been used as fuel for the machinery of the vessel(s).

Signed.....
(Owner/Charterer/Hirer*)

Address

.....

Date

**Delete as appropriate*

The master of a vessel can authorise an agent to apply for repayment on behalf of the owner or charterer provided that written authority as above has been given by the owner or charterer.

4.2 How do I claim?

You should claim on Form HO 50, which you can obtain from the Mineral Oil Reliefs Centre. Please return the completed form to: HM Customs and Excise, Mineral Oil Reliefs Centre, Dobson House, Regent Centre, Newcastle NE3 3PF within 3 months after the end of the period for which you are claiming.

4.3 How often should I claim?

You may claim for oil used within the last 3 years. This period ends on the last day of the most recent marine voyage for which you are making the claim.

4.4 Is there a minimum amount for claims?

Yes. We will not normally accept any claim for less than £250 duty. If necessary, defer your claim for up to 3 years until it amounts to £250 or more. You must then send it in within 3 months after the end of the claim period it covers.

4.5 What if my claim does not reach £250 after 3 years?

Your claim may still be accepted and you should send it to the Mineral Oil Reliefs Centre in the usual way.

4.6 What rate of duty paid must I show on my claim?

You must show the rate of mineral (hydrocarbon) oil excise duty actually paid. Where a Budget change in the duty rate occurs during the period of the claim, you should show separate details on the claim of the duty paid at pre and post-Budget rates.

4.7 What records must I keep in support of my claim?

You must get receipted bills or invoices from the supplier for all oil included in your claim, showing:

- the date or dates on which the oil was purchased;
- the name and address of the seller;
- the name of the purchaser;
- the date and place of shipment of the oil;
- the name of the vessel;
- the quantity and description of the oil and the purpose for which it is delivered; and
- the price paid for the oil.

We do not require bills or invoices for duty paid oil supplies to certify or state that duty has been paid.

Usually, bills or invoices should have the supplier's receipt for payment. However, we will accept a separate form of receipt if it is related to an advice or advices giving the details above.

Although we do not require you to send the receipted bills or invoices with your claim, you must keep all such supporting documentation for 6 years, cross-referenced to the relevant claim, in accordance with the Revenue Traders (Accounts and Records) Regulations 1992.

We may ask you to produce this supporting documentation for verification purposes, either at your premises or by sending it to our officer.

4.8 Can a single claim cover more than one vessel?

Yes, you can make omnibus claims (ie claims covering 2 or more vessels and/or journeys) for:

- a fleet under one ownership or chartering; or
- a definite group of vessels (eg participating in a co-operative or similar association); or
- a group of vessels in different ownership but having the same sole authorised agent.

Such claims should be made by the owner, charterer, or sole authorised agent of all the vessels covered by the claim. We will not accept omnibus claims from traders (eg oil supply firms) whose interest in the vessels is limited to their business as suppliers.

4.9 How do I make an omnibus claim?

You must submit a single Form HO 50 in respect of the total claim to the Mineral Oil Reliefs Centre.

You should supply the following details with each claim, either in the form of a schedule or other format by prior agreement with our officer:

- particulars of each vessel as required on Form HO 50 (name of vessel, net tonnage, engine description and capacity);
- the quantities and descriptions of oil supplied for each vessel; and
- the date of each supply.

4.10 What records must I keep in support of omnibus claims?

You must keep:

- all the records detailed in Section 4.7 above, cross-referenced to the relevant claim;
- a copy of each accompanying schedule, cross-referenced to the relevant claim; and
- all such supporting documentation for 6 years as detailed in Section 4.7 above.

Where oil subject to omnibus claim is supplied from depots where a general stock is kept for the use of a fleet or group of vessels, and issues are made to individual vessels as required, records are to be kept (in a format agreed with our officer) showing in detail particulars of oil stocks received and of deliveries to each of the vessels.

4.11 What powers do officers have?

Our officers can request any information they feel is necessary which relates to a Marine Voyages claim from either the claimant or any other third party.

4.12 What restrictions apply to light or heavy oil shipped as duty-paid?

- You may only use light or heavy oil shipped duty-paid as fuel for the machinery of the specified vessels while engaged on a marine voyage.
- You must not re-land such oil in the UK unless authorised by our officer. If you misuse or re-land such oil without authorisation, you could face prosecution, liability to legal penalties and payment of the appropriate duty and VAT on the quantities involved.

5. Heavy oil shipped duty-paid at a duty-exclusive price under the netting arrangements

5.1 Where can I get oil at duty-exclusive prices?

You can only get oil at a duty-free price from a supplying oil company which is approved both for excise duty-deferment and for the relevant netting arrangements, as described in Part 12 of Notice 179, *Mineral (Hydrocarbon) Oils: Duty and VAT: Warehousing and Related Procedures*.

5.2 What conditions apply to the delivery of such oil?

You can only make application for relief if you are the ship's owner, charterer, master or other authorised person in the form of a receipt given to the supplier, on a copy of the delivery note, including a declaration in the following terms:

"Received on board the quantity of heavy oil specified hereon.

In consideration of
(supplying oil company)

delivering tothe heavy oil,
(name of ship)

at a price which is reduced by a sum equal to the duty paid on that oil, for use as fuel for the machinery of the said ship while engaged on a marine voyage, no claim will be made to Customs and Excise under the Hydrocarbon Oil (Marine Voyages Reliefs) Regulations 1996 by or on behalf of

.....
(name of owner, in BLOCK letters)

owner of the ship; and in the event of such use not occurring, a sum equal to the duty paid on the oil will be paid to Customs and Excise by or on behalf of the said owner.

Signed
(owner, charterer, hirer, master or authorised person)

Date "

5.3 Can regular traffic have special arrangements?

You can apply for authority to supply a monthly scheduled receipt for deliveries made to vessels under the netting arrangements in a similar manner to that outlined in Section 3.3. The same requirements apply.

5.4 Who can claim repayment of the duty on such oil?

No-one needs to claim repayment of duty on oil supplied in this way. Instead, the approved duty-deferment trader who supplies the oil will off-set the amount of duty repayment against the duty due from him under the duty deferment arrangements. Therefore, no other claim on form HO 50 is necessary.

5.5 What restrictions apply to such arrangements?

- You can only use heavy oil shipped duty-paid at duty-exclusive prices as fuel for the machinery of the specified vessels while engaged on a marine voyage.
- You must not re-land the oil in the UK, unless authorised by our officer. If you misuse or re-land such oil without authorisation you could face prosecution, liability to legal penalties and payment of the appropriate duty and VAT on the quantities involved.

6. Glossary of Terms

Drawback	The repayment of excise duty on mineral oil when it is exported, shipped as stores, or deposited in a tax warehouse for use as stores.
Excise Duty	The United Kingdom (UK) revenue duty charged on both UK produced and imported mineral oil. It is charged at a specific rate on the quantity of the oil (ie x pence per litre). The rate charged depends upon the description of the oil delivered to home use.
Fuel Oil	Heavy oil which contains in solution an amount of asphaltines of not less than 0.5%, or which contains less than 0.5% but not less than 0.1% of asphaltines and has a closed flash point not exceeding 150°C.
Gas Oil	Heavy oil, of which not more than 50% by volume distils at a temperature not exceeding 240°C and of which more than 50% by volume distils at a temperature not exceeding 340°C.
Heavy Oil	Oil other than light oil. The criteria are based on boiling point, and the temperature at which vapours are given off.
Light Oil	Mineral oil which, a) of which not less than 90% by volume distils at a temperature not exceeding 210°C; or b) which gives off a flammable vapour at a temperature of less than 23°C when tested in the manner prescribed by the Acts relating to petroleum.
Mineral Oil	Petroleum oil, coal tar, and oil produced from coal, shale, peat, or any other bituminous substance, and all liquid hydrocarbons, but does not include hydrocarbons, or bituminous, or asphaltic substances which are: <ul style="list-style-type: none"> • solid or semi-solid at a temperature of 15°C; or • gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
Pleasure Craft	A vessel that is used for private recreational purposes.
UK	When we refer to the UK in this notice we mean the United Kingdom of Great Britain and Northern Ireland, but not the Channel Islands or Isle of Man.

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

**HM Customs and Excise
Mineral Oil Reliefs Centre
Dobson House
Regent Centre
NEWCASTLE
NF3 3PF**

Please note this address is **not for general enquiries**. You should ring our National Advice Service about those.

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'Customs and Excise - complaints and suggestions' in your local telephone book. Ask for a copy of our code of practice 'Complaints and putting things right' (Notice 1000). You will find further information on our website at <http://www.hmce.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Customs and Excise.

You can contact the Adjudicator at:

**The Adjudicator's Office
Haymarket House
28 Haymarket
LONDON
SW1Y 4SP**

Phone: (020) 7930 2292
Fax: (020) 7930 2298
E-mail: adjudicators@gtnet.gov.uk
Internet: <http://www.adjudicatorsoffice.gov.uk/index.htm>