
STATUTORY INSTRUMENTS

2005 No. 3320

**The Hydrocarbon Oil Duties (Reliefs for
Electricity Generation) Regulations 2005**

PART 3

ELECTRICITY PRODUCED IN A GENERATING STATION

Application of Part 3

5. This Part applies to relief allowed by regulation 3(1)(a).

Amount of relief

6. The amount that is allowed is the amount of relevant duty that has been charged and paid.

Application for relief

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

(2) Except as the Commissioners may otherwise allow, each application shall contain the particulars specified in paragraphs (a) to (e) of the Schedule and shall be in such form as the Commissioners may direct.

8. An application—

- (a) must be made no later than three months after the period to which they relate and that period must not be shorter than one month nor longer than three years; and
(b) may not be made where the relief claimed is less than £50.