



The Treasury  
Custom & Excise Division

## Registered Dealers in Controlled Oil

Application form for approval

When you have filled in and signed this form, please send it to:

Isle of Man Customs & Excise  
PO Box 6  
Custom House  
North Quay  
Douglas  
Isle of Man  
IM99 1AG

**For Official Use only**  
Date of receipt



5. Are you approved as a distributor or user of Tied Oil? (See notes at back of form) *(please tick)*

Yes  
 No

If "yes", please give Approval number

6. Are you applying for approval as a Dry Broker? (See notes at back of form) *(please tick)*

Yes  
 No

*A Dry Broker is a distributor who does not take physical possession of the oil*

7. Please give full details of all of your premises where you store or use oil *(including temporary premises)*. Please state the trading name you operate under at each premises.

(See notes at back of form)

Continue on a separate sheet if necessary.

Name
Address
Postcode
Tel No
Fax No
Email

Name
Address
Postcode
Tel No
Fax No
Email

Name
Address
Postcode
Tel No
Fax No
Email

8. Categories of oil - please state the category of oil to be used or supplied.  
*(please tick)*

- Rebated gas oil
- Kerosene

9. Please indicate (by ticking the relevant box(es)) the method(s) by which you supply controlled oil. (See notes at back of form)

- In containers (exceeding 20 litres)
- Bulk
- Pump(s)

How many?

10. Do you import controlled oil?  
*(please tick)*

- Yes
- No

11. Do you export controlled oil?  
*(please tick)*

- Yes
- No

12. Do you supply controlled oil to Domestic Users only?  
*(please tick)*

- Yes
- No

13. Has any person owning, controlling, managing or otherwise involved in operating the business been convicted of an offence or had goods seized under the customs and excise Acts?

- Yes
- No

If "yes", please give details below


## Declaration

**I declare that the information given above and in any attached sheets is true and complete.**

Signed

*(Sole Proprietor/Partner/Director/Company Secretary/Registered Agent (LLC)/Authorised Official (local authority/unincorporated body))*

Name

*(please print)*

Date

Status of Signatory *(please tick appropriate box)*

Sole Proprietor

Partner

Director

Company Secretary

Registered Agent (LLC)

Authorised Official (local authority, public company, unincorporated body)

## DATA PROTECTION ACT 2002

Customs & Excise collects information in order to administer the taxes for which it is responsible (such as VAT, excise duties, air passenger duty) and for detecting and preventing crime.

Where the law permits it may also receive information from third parties, or provide them with information, in order to check its accuracy, prevent or detect crime, or protect public funds. These third parties may include the police and other Government departments and agencies.

### What to do next

When you have completed and signed this form, please send it to the address indicated on the front page.

**Please remember that you must advise us if any of the information provided in this application for approval changes.**

## Notes

The following provides some guidance on completing questions 5, 6, 7 and 9.

### Box 5

Tied oils are:

- any light oils; or
- heavy oils that fall into the excise definition of gas oil, fuel oil or kerosene,

which are delivered conditionally relieved of excise duty in order to be put to an eligible use. All uses are eligible for relief except use as:

- fuel for any engine, motor or other machinery (including use as extender or additive to motor fuel); or
- heating fuel.

You must indicate by ticking the Yes/No box whether you are approved as a distributor or user of tied oils. Please also provide your Tied Oils approval number that was advised to you on your Certificate of Approval.

### Box 6

Please tick the appropriate box if you are applying for approval as a dry broker. A dry broker is a distributor who does not take physical possession of the oil. However, as a dry broker approved as a Registered Distributor in Controlled Oil, you will have to meet all the requirements of the scheme with regard to the submission of returns and the safe custody of oil in transit to your customer.

### Box 7

Please list the name, address and contact details of all the premises where your store or use controlled oil. This includes details of temporary premises. Please state the trading name you operate under at each premises. If there is insufficient space available on the application form, please photocopy as necessary.

### Box 9

Please indicate by ticking the relevant box which categories of oil you use or supply.

Controlled oils are those oils subject to a rebated rate of duty under sections 11 and 13 of the Hydrocarbon Oil Duties Act 1986, namely:

- marked rebated gas oil (red diesel) including ultra low sulphur gas oil, and
- marked rebated kerosene.