

Registered Dealers in Controlled Oil Application Form for Approval

Completing this form

The details you provide below form part of your application to be approved as a Registered Dealer in Controlled Oil and, if appropriate, a Registered Supplier of Fuel to Private Pleasure Craft.

Use capital letters and write clearly in black ink. Make sure that you complete all boxes. Failure to do so may result in delays in processing your application.

When you have completed and signed this, send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you have any queries, please contact the Advice Centre on (01624) 648140.

1 Name and address of applicant

Name
Address
Postcode
Tel No
Email
Contact name

2 Trading name
(if different from above)

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3 What is the legal status of
of the business?
(please tick)
If your business is a partnership,
you must also complete and return
form HO 6 MAN to give details of
all the partners

- Sole Proprietor
- Partnership
- Limited Company (inc. PLC)

Certificate No	Date
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- Non-profit making/unincorporated body
- Local Authority
- LLC

Certificate No	Date
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- Other

Please specify

- 4 Are you registered for VAT? No
 (please tick) Yes

If "yes", please give VAT registration number

- 5 Are you supplying/intending to supply marked diesel for use in private pleasure craft? No
 Yes

If 'Yes' do you wish to submit returns? Annually Quarterly

Enter the month of the year end or end of the first quarter

- 6 Are you approved as a distributor and/or user of Tied Oil? (See notes on back of form) (please tick) No
 Yes

If "yes", please give Approval number

- 7 Are you applying for approval as a Dry Broker? (See notes on back of form) (please tick) No
 Yes

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

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

(See notes on back of form)

Continue on a separate sheet if necessary.

Name
Address
Postcode
Tel No
Fax No
Email
Contact

Name
Address
Postcode
Tel No
Fax No
Email
Contact

Name
Address
Postcode
Tel No
Fax No
Email
Contact

9 Categories of oil – please state the category of oil to be used or supplied *(please tick)*

- Rebated gas oil
- Kerosene
- Avtur

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

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

If by pump, how many pumps?

11 Do you import controlled oil? *(please tick)*

- No
- Yes

12 Do you export controlled oil? *(please tick)*

- No
- Yes

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

- No
- Yes

14 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?

- No
- Yes

If "yes", please give details below

Declaration

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

Signed Date

Name
(please print)

Status of Signatory *(please tick appropriate box)*

- | | | | |
|--------------------------|--|--------------------------|-------------------|
| <input type="checkbox"/> | Sole Proprietor | <input type="checkbox"/> | Partner |
| <input type="checkbox"/> | Director | <input type="checkbox"/> | Company Secretary |
| <input type="checkbox"/> | Registered Agent (LLC) | | |
| <input type="checkbox"/> | Authorised Official (local authority, public company, unincorporated body) | | |

Privacy Notice

The Treasury collects information about you in order to administer taxation and carry out other functions for which it is responsible (e.g. National Insurance, customs and excise duties, property rates, social security benefits, state pensions and legal aid etc.), and for the detection and prevention of crime.

Whilst that information will primarily be provided by you, where the law allows we may also get information about you from other organisations, or give information about you to them. This may be to check the accuracy of the information provided, prevent or detect crime or protect public funds in other ways. These organisations may include other government departments, the police and other agencies.

To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>

Notes

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

Question 6

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.

Question 7

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.

Question 8

Please list the name, address and contact details of all the premises where you 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.

Question 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.