

**Registered Dealer in Controlled Oils
HM Revenue & Customs requirements.**



Fuel Oils (Holdings) Ltd is required to obtain information from customers in accordance with the requirements of HM Revenue & Customs (HMR&C). The following is extracted from Notice 192 dated February 2007. It is not an exact copy.

PROVISIONAL INFORMATION REQUIRED

VAT Registration:

If a customer is VAT registered, the VAT number must be obtained as soon as possible. Failure to obtain this information may result in a penalty for failure to exercise our duty of care.

Oil suppliers have no responsibility for ensuring VAT numbers are correct.

Telephone Number:

A valid landline telephone number should be given by the customer. Mobile only numbers give rise to suspicions and should be taken into account when deciding to supply, particularly with customer collected sales.

Post code of delivery:

Customers should be asked to supply postcodes as soon as possible. HMR&C expect the postcode to be obtained by the third delivery, otherwise a penalty may result.

Building sites should be noted as not having a postcode.

Vehicle numbers:

Vehicle registration numbers of vehicles collecting fuel must be noted.

Duty of Care:

The failure of customers to provide requested information would be reasonable grounds for suspicion that the customer intends to misuse the oil. To continue with the supply will expose the supplier to penalties.

STANDARD CHECKS

Nature of Supply	Actions required	Frequency
Supplies made in pre-package containers not exceeding 20 Litres.	None.	Not applicable.
Supplies made directly to commercial ships and other marine vessels, excluding private pleasure craft.	Delivery driver's written confirmation on delivery note that fuel supplied direct to the vessel(s).	Not applicable.
Supplies made to another approved RDCO.	Interrogate HMR&C secure internet site to confirm customer details or call the National Advice Service number 0845 010 9000. If supplies are picked up: mark the vehicle registration number on the load/advice note.	If a new customer, check before making supply. If a confirmed RDCO and supplies continue, check quarterly to confirm approval has not been withdrawn. Where the period between orders is over 3 months, treat as a new customer. Every time a delivery is made
Supplies made to domestic end-users for supplies not exceeding 3,500 litres individually or 10,000 litres over a 12 month rolling period.	Delivery driver's written confirmation confirming on delivery note.	Every time a delivery is made.
Supplies to domestic end-users exceeding 3,500 litres individually or 10,000 litres over a 12 month rolling period.	Delivery driver's written confirmation on delivery note that fuel supplied to a domestic property.	Every time delivery is made. Monthly as occurring.
Marina supplies, of any quantity made directly into the tank of a boat.	Check and provide written confirmation in records that the oil is delivered directly in the tank of a vessel.	Every time a delivery is made.
Bulk supplies to local authorities and public bodies.	No checks required.	Not applicable.
All other supplies exceeding 100 litres.	Check the oil is not put directly into a road vehicle. Notify HMR&C of any suspicions immediately.	Every time delivery is made.