

# Duty payment – intention to supply heavy oil as heating fuel or for an engine (not a vehicle)

Use this form if you supply heavy oil (that is **not** gas oil, fuel oil or kerosene) as heating fuel or as fuel for any engine (other than in a vehicle) and, by the nature of your activities, you are **not** required to be registered as an oil producer.

**Do not** use this form to account for the duty at the full heavy oil rate if you use oil that does not meet the excise definition of gas oil, fuel oil or kerosene, as a road fuel.

You must pay the excise duty and receive an acknowledgment

from us **before** supplying or using the oil. Payment may be made by BACS, CHAPS or cheque (see page 2 for details). We will confirm receipt by post. Please allow at least 24 hours to process the notification and payment.

We have included notes to help you complete this in the details box below but if you need further advice, go to **www.hmrc.gov.uk** or phone our helpline on **0845 010 9000**.

Please use capital letters and write clearly in black ink.

Supplier details Please provide full details Name	VAT registration number <i>If you have one</i>
Address	For official use only
Postcode	

# Intended supply details

Please enter details for each separate intended supply of waste oil that is to be used as fuel for heating purposes or in an engine not fitted to a vehicle. Enter the total below and complete the declaration.

#### Date of intended supply

The date you intend to send the oil to the end user or the date you use it. Enter date in the format DD MM YYYY

Volume (in litres) If you intend to send or use more than one consignment in one day,

give the **total** daily amount in litres.

		Х
		х
		х
		х
		х

#### Duty rate

Use the rate that applies on the date you deliver or use the oil.
To check today's rate, go to
www.bmrc.gov.uk



Calculate this by multiplying the number of litres by the duty rate.

/.uk		
	=	£
	=	£
	=	£
	=	£
	=	£
payable	=	£

#### **Declaration**

Please complete this declaration, ticking the appropriate box. Details about how to pay and where to send this form are on page 2.

The information I have given on this form is true and complete to the best of my knowledge and belief.

I understand that if I give false information, penalties may be applied and I may be prosecuted.

I have paid by:	BACS/CHAPS	Cheque	e	
Signature				
Date DD MM Y	YYY			

Total rebate

# How to pay

## Pay electronically

We recommend that you make payment electronically by BACS or CHAPS. To do this, please phone us on **01236 785 226** to obtain the bank details and a unique reference number.

Please do not use this phone number for any other reason.

You will need your completed form HO101to hand when you call. Afterwards, tick the box *I have paid by BACS/CHAPS* in the declaration and send your completed HO101 to the address shown on the right.

### Pay by cheque

If you prefer to pay by cheque, please make your cheque payable to 'HM Revenue & Customs only' and put a line through any remaining space on the 'Pay' line. You will need to allow at least 3 working days for the payment to reach us.

# What to do next

Please send the completed form (with your cheque if appropriate) to:

## HM Revenue & Customs

Cumbernauld Accounting Team Room ELG.03 Accounts Office St Mungo's Road Cumbernauld G67 1YZ

We will acknowledge receipt of your payment using the address you have provided on page 1.