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RAPIER ENERGY LTD
NEW ROAD
BILLINGHAM
STOCKTON ON TEES
TEESIDE
TS23 1LE**Approval Number:** 44126712**Date of Approval:** 12-Mar-2012

Subject to compliance with the requirements of Notice 192 and/or Notice 179A
and/or Notice 554 and the specific conditions detailed in this Registration Certificate

RAPIER ENERGY LTD

is Approved as a

**Registered Dealer in Controlled Oil under sections 100G(2) and 100H(1)(a) of the
Customs and Excise Management Act 1979 and The Hydrocarbon Oil (Registered
Dealers in Controlled Oil) Regulations 2002**

Failure to comply with the provisions of these Notices or the specific conditions in
this certificate may result in cancellation of this approval.

Approval Authorised by:



Tracey Entwistle

If you require any further information or advice, please contact:

H M Revenue & Customs
RDCO
BP4002
Benton Park View
Longbenton
Newcastle Upon Tyne
NE98 1ZZPhone: 0191 225 0030
0191 225 8863
0191 225 3888

Fax: 0191 225 0482

Email: MORCExciseEast@hmrc.gsi.gov.uk

Approval Number:44126712

Specific Conditions Of Approval

Please see Notice 192 paragraph 2.6 for the general conditions of the scheme.

Submission of returns

Unless you deal solely in AVTUR, as an approved Registered Dealer in Controlled Oil you are required to submit a completed and signed HO5 return (to the address specified on the return) by the 21st day of the month following the end of the return period.

Your return period will cover the period 12-Mar-2012 to 31-Mar-2012 and will be calendar monthly thereafter.

If you supply marked gas oil for use in private pleasure craft you are required to notify HM Revenue and Customs at the address on page 1, and you will be required to collect duty and also submit payment returns.

Deliveries of Controlled Oil

It is your responsibility to check that your customers are properly entitled to receive the oil in accordance with Notice 192 and/or Notice 179A.

Storage of oil

Oil that you receive under the terms of this approval may be stored only at the following

RAPIER ENERGY LIM
NEW ROAD
BILLINGTON
STOCKTON-ON-TEES
TEESSIDE
TS23 1LE

END OF DOCUMENT

NB. Please retain all pages of this formal approval in a safe location for production to an Officer of H M Revenue & Customs if required