PGI 229.7002-4 Information required by HM Customs and Excise.

(a) *School bus contracts*. Provide one copy of the contract and all modifications to HM Customs and Excise.

(b) *Road fuel contracts*. For contracts that involve an application for relief from duty on the road fuel used in performance of the contract, provide—

(1) To HM Customs and Excise—

(i) Contract number;

(ii) Name and address of contractor;

(iii) Type of work (e.g., laundry, transportation);

(iv) Area of work; and

(v) Period of performance.

(2) To the regional office of HM Customs and Excise to which the contractor applied for relief from the duty on road fuel—one copy of the contract.

(c) *Other contracts awarded to United Kingdom firms*. Provide information when requested by HM Customs and Excise.

Parent topic: PGI 229.7002 Tax exemption in the United Kingdom.