

**Combined authorisation by a boat-hire operator to permit others to make mineral oil tax returns and payments, in respect of private pleasure navigation, on his / her behalf,**

**and**

**undertaking to make true and accurate returns and payments in respect of private pleasure navigation, on behalf of other boat-hire operators.**

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I hereby authorise the boat-hire operators listed below to make returns and payments on my behalf for mineral oil tax liabilities resulting from the sale by them of marked gas oil to persons engaged in private pleasure navigation in craft hired from my boat-hire business. Further to this, I hereby undertake to make true and accurate returns and payments on behalf of each of the boat-hire operators listed below in respect of the sale by me of marked gas oil to persons engaged in private pleasure navigation in craft hired from their boat-hire businesses.

**Boat hire business name (delete whichever does not apply; i.e. your firm):**

- ▶ Shannon Castle Line
- ▶ Emerald Star Ltd
- ▶ Carrick Craft
- ▶ Silver Line Cruisers Ltd
- ▶ Waveline Cruisers
- ▶ Locaboat

Signed:.....

Name of signatory:.....

(in BLOCK CAPITALS)

Designation:.....

(e.g. Company Secretary; Managing Director, Director etc.)

Date:.....

Completed forms to be sent to "THE REVENUE COMMISSIONERS, EXCISE ACCOUNTS" in the appropriate office from the list on the bottom of form PPN 3