Health and Safety Guidelines for Revenue Officers involved in sampling mineral oil contained in road tankers

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1. Introduction

These instructions outline the health and safety guidelines for Revenue officers involved in sampling mineral oil contained in road tankers.

Interacting with road tankers is potentially hazardous and Revenue officers should exercise extreme caution when considering sampling mineral oil contained in such vehicles. The following points should be noted by officers:

- If a Revenue officer is undertaking any action that involves a road tanker, the
 health, safety and welfare of the officer and any other people in the vicinity
 must be the officer's primary consideration. An officer should regularly
 review and be familiar with the contents of his or her local Health and Safety
 Statement, with particular emphasis on the sections that relate to checkpoint
 procedures, oil sampling and hazardous substances.
- The sampling of mineral oil contained in road tankers should only be undertaken by officers who have completed the training course on the sampling of mineral oil contained in tankers provided by Revenue's Training Branch.
- Revenue officers must always use the equipment and Personal Protective Equipment (PPE) necessary for personal safety when handling mineral oil and chemicals, such as syphoning equipment, eye goggles (meeting EN166 standard), gloves, barrier cream, etc.
- Revenue officers should ensure that adequate polysorb granules are carried in the official vehicle to absorb any oil spills during sampling.
- Samples taken from vehicles/tankers should be drawn off with the correct equipment and in no instance should adapted equipment be used.
- All samples must be disposed of in a safe and proper manner and should be carried in a container provided for its safe storage and transportation.
- If a Revenue officer requires a road tanker to be moved, assistance should be sought from a driver that is qualified to drive such a vehicle. A Revenue officer should only drive a road tanker if it is absolutely necessary to do so and the officer holds the relevant licence and any other qualifications necessary to drive the vehicle in question.

2. Checkpoints and stopping vehicles

Authorised officers in uniform are empowered under section 134(3) of Finance Act 2001 to stop a vehicle. Under section 135(2) of Finance Act 2001, an officer may examine the vehicle and take samples of any excisable products in or on, or in any manner attached to the vehicle and may question the owner or person in charge of the vehicle in relation to the vehicle or anything attached to the vehicle.

An officer in a moving vehicle may not stop another moving vehicle.

When operating checkpoints, Revenue officers must exercise extreme caution and ensure that the health, safety and welfare of all people in the vicinity is the primary consideration. Where possible, checkpoints should be avoided in conditions of poor visibility. Planned checkpoints should be held during daylight hours. Amber flashing lights (which comply with the requirements of S.I. No. 695/2011-Road Traffic (Lighting of Vehicles) (Blue and Amber Lamps) (Amendment) Regulations 2011) and Customs pop up signs must be activated at all times. Adequate notice should be given to drivers that checkpoints are being conducted on the road ahead by using the appropriate stop signs. Checkpoints should be set up on straight sections of road that allow vehicles time to slow and stop. Officers must use appropriate PPE such as high visibility jackets, gloves, torches, stop signs, etc. Officers should ensure that the vehicle being checked has its hand brake engaged. Prior to undertaking checkpoint duty, officers involved should ensure that they are familiar with their local Health and Safety Statement.

3. Sampling mineral oil contained in road tankers

The following points are to be noted by officers when sampling mineral oil contained in a road tanker:

Road tankers containing petrol

Revenue officers are not permitted to conduct roadside sampling of road tankers containing petrol. A Revenue officer must exercise extreme caution if he or she is required to have any involvement with road tankers containing petrol. If it is necessary to take a sample of petrol, the tanker must be transported to a safe location such as a distributor or trader's premises or another location that is satisfactory to both the Revenue officer and the driver/owner of the tanker for sampling to take place.

Bottom loading road tankers

Revenue officers are not permitted to conduct roadside sampling of bottom loading tankers. If a sample from a bottom loading tanker is required, the tanker must be transported to a safe location such as a distributor or trader's premises, or another location that is satisfactory to both the Revenue officer and the driver/owner of the road tanker for sampling to take place.

Sampling of a bottom loading tanker occurs by attaching a sampling valve to the tanker's outlet. Each Revenue team involved in detecting the misuse of mineral oil has been provided with a sampling valve. The sampling valve allows a sample to be safely withdrawn from the tanker. The training course provided by Revenue's Training Branch on sampling road tankers covers the use of sampling valves on bottom loading tankers. Only officers who have completed the training course should attempt to use a sampling valve to withdraw a mineral oil sample from a bottom loading tanker.

Top loading road tankers

An officer may take a roadside sample from a top loading tanker. Before undertaking such an action, the sampling officer must take into consideration the various health, safety and welfare factors and make an assessment as to whether it is safe and advisable to conduct such sampling at the roadside. The factors to be considered may include the following:

- the position and condition of the tanker;
- the volume of traffic;
- the weather conditions;
- whether the tankers outlet is accessible;
- whether the tanker has a ladder that is considered safe to use;
- whether the area is properly illuminated and ventilated;
- the health, safety and welfare of Revenue officers and any other persons in the vicinity.

If a roadside test is not considered to be a safe or appropriate action, the tanker must be transported to a safe location such as a distributor or trader's premises or another location that is satisfactory to both the Revenue officer and the driver/owner of the road tanker for sampling to take place.

4. Accident or injury

Immediate medical advice is to be sought in all cases of accident or personal injury arising from interaction with road tankers.

If a person's eyes or skin comes into contact with mineral oil or chemicals, the affected area must be washed thoroughly and promptly with water. If both a person's eyes and skin are affected, the person's eyes should be washed first.

If cold running water is available, the affected area should be rinsed under a gently running tap. A bottle of water and a bottle of sterile eye rinsing liquid with minimum volume of 500ml should be available for situations where running water is not available. If a person's eyes go into spasm due to pain, the eyelids should be held open to enable the rinsing process. An affected eye should not be rubbed with hands or a handkerchief as this may aggravate any injury or lead to infection.

Any instances of accident or personal injury must be reported to the officer's line manager at the earliest opportunity and an accident report (Form NIRF-01 Person) must be completed.