## 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.