



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Administration and enforcement

21 Regulations with respect to hydrocarbon oil, petrol substitutes and road fuel gas

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
 - (a) for any of the purposes specified in Part I of Schedule 3 to this Act (which relates to hydrocarbon oil);
 - (b) for any of the purposes specified in Part II of that Schedule (which relates to petrol substitutes);
 - (c) for any of the purposes specified in Part III of that Schedule (which relates to road fuel gas).
- (2) In the case of regulations made for the purposes mentioned in subsection (1)(a) above, different regulations may be made for different classes of hydrocarbon oil; and the power to make such regulations shall include power to make regulations—
 - (a) regulating the allowance and payment of drawback under or by virtue of section 15 above; and
 - (b) for making the allowance and payment of drawback by virtue of an order under subsection (2) of that section subject to such conditions as the Commissioners see fit to impose for the protection of the revenue.
- (3) A person who contravenes or fails to comply with any regulation made under this section shall be liable on summary conviction to a penalty of three times the value of any goods in respect of which the offence was committed or £100, whichever is the greater; and the goods shall be liable to forfeiture.

22 Prohibition on use of petrol substitutes on which duty has not been paid

- (1) A person who uses as fuel for an internal combustion piston engine any liquid which is neither hydrocarbon oil nor power methylated spirits and on which he knows or has reasonable cause to believe that the excise duty on petrol substitutes has not been paid shall be liable on summary conviction to a penalty of three times the value of

the goods in respect of which the offence was committed or £100, whichever is the greater; and the goods shall be liable to forfeiture.

- (2) In subsection (1) above, " liquid " does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.

23 Prohibition on use etc. of road fuel gas on which duty has not been paid

- (1) A person who—

- (a) uses as fuel in ; or
(b) takes as fuel into,

a road vehicle any road fuel gas on which he knows or has reasonable cause to believe that the excise duty chargeable under section 8 above has not been paid shall be liable on summary conviction to a penalty of three times the value of the goods in respect of which the offence was committed or £100, whichever is the greater ; and the goods shall be liable to forfeiture.

- (2) For the purposes of subsection (1)(b) above, road fuel gas shall be deemed to be taken into a road vehicle as fuel if, but only if, it is taken into it as part of the supply of fuel for the engine provided for propelling the vehicle or for an engine which draws its fuel from the same supply as that engine.

24 Control of use of duty-free and rebated oil

- (1) The Commissioners may make regulations for any of the purposes of section 9(1) or (4), section 12 or section 14(1) above, and in particular for the purposes specified in Schedule 4 to this Act.
- (2) Regulations made for the purposes of section 12 above may provide for restricting (whether by reference to locality, the obtaining of a licence from the Commissioners or other matters) the cases in which payments to the Commissioners under subsection (2) of that section are to be effective for the purposes of that subsection.
- (3) For the purposes of the Customs and Excise Acts 1979, the presence in any hydrocarbon oil of a marker which, in regulations made under this section, is prescribed in relation to—
- (a) oil delivered without payment of duty under section 9 above; or
(b) rebated heavy oil or rebated light oil,
- shall be conclusive evidence that that oil has been so delivered or, as the case may be, that the rebate in question has been allowed.
- (4) A person who contravenes or fails to comply with any regulation made under this section shall be liable on summary conviction to a penalty of three times the value of any goods in respect of which the offence was committed or £100, whichever is the greater; and the goods shall be liable to forfeiture.
- (5) Schedule 5 to this Act shall have effect with respect to any sample of hydrocarbon oil taken in pursuance of regulations made under this section.