



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Delivery of oil without payment of duty

10 **Restrictions on the use of duty-free oil.** U.K.

- (1) Except with the consent of the Commissioners, no oil in whose case delivery without payment of duty has been permitted under section 9 above shall—
 - (a) be put to a use not qualifying for relief under that section; or
 - (b) be acquired or taken into any vehicle, appliance or storage tank in order to be put to such a use.
- (2) In giving their consent for the purposes of subsection (1) above, the Commissioners may impose such conditions as they think fit.
- (3) [^{F1}Where any person]—
 - (a) uses or acquires oil in contravention of subsection (1) above; or
 - (b) is liable for oil being taken into a vehicle, appliance or storage tank in contravention of that subsection,

[^{F2}his use or acquisition of the oil or, as the case may be, his becoming so liable shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)]; and the Commissioners may [^{F3}assess an amount equal to the excise duty on like oil at the rate in force at the time of the contravention as being excise duty due from him, and notify him or his representative accordingly.]
- (4) [^{F4}Where any person] supplies oil having reason to believe that it will be put to a use not qualifying for relief under section 9 above [^{F4}and] that use without the consent of the Commissioners would contravene subsection (1) above [^{F5}his supplying the oil shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].
- (5) A person who, with the intent that the restrictions imposed by subsection (1) above should be contravened,—
 - (a) uses or acquires oil in contravention of that subsection; or
 - (b) supplies oil having reason to believe that it will be put to a use not qualifying for relief under section 9 above, being a use which, without the consent of the Commissioners, would contravene that subsection,

Status: Point in time view as at 07/04/2005. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 10 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

shall be guilty of an offence under this subsection.

- (6) A person who is liable for oil being taken into a vehicle, appliance or storage tank in contravention of subsection (1) above shall be guilty of an offence under this subsection where the oil was taken in with the intent by him that the restrictions imposed by that subsection should be contravened.
- (7) A person guilty of an offence under subsection (5) or (6) above shall be liable—
- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the oil in question, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [^{F6}7 years], or to both.
- (8) For the purposes of this section, a person is liable for oil being taken into a vehicle, appliance or storage tank in contravention of subsection (1) above if he is at the time the person having the charge of the vehicle, appliance or tank, or is its owner, except that if a person other than the owner is, or is for the time being, entitled to possession of it, that person and not the owner is liable.
- (9) Any oil acquired, or taken into a vehicle, appliance or storage tank as mentioned in subsection (1) above, or supplied as mentioned in subsection (4) or (5) above, shall be liable to forfeiture.

Textual Amendments

- F1** Words in s. 10(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 50(1)(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F2** Words in s. 10(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 50(1)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F3** Words in s. 10(3) substituted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 6(1)**; S.I. 1997/1305, **art. 2**
- F4** Words in s. 10(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 50(2)(a)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F5** Words in s. 10(4) inserted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 50(2)(c)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F6** Words substituted by **Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(b)(6)**

Modifications etc. (not altering text)

- C1** S. 10 restricted (1.6.1997) by 1994 c. 9, **s. 12A(3)(c)** (as inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 paras. 1(1)**; S.I. 1997/1305, **art. 2**)

Status:

Point in time view as at 07/04/2005. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 10 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.