



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Miscellaneous reliefs

[^{F1}20 Contaminated or accidentally mixed oil.

- (1) This section applies where it is shown to the satisfaction of the Commissioners—
- (a) that hydrocarbon oil has been delivered for home use, that since it was so delivered it has become contaminated, and that at the time it became contaminated it was oil on which the appropriate duty of excise had been paid, or
 - (b) that hydrocarbon oils of different descriptions have been delivered for home use, that since they were so delivered they have become accidentally mixed with each other, and that at the time of mixing they were oils on which the appropriate duty of excise had been paid.
- (2) Subject to any conditions which the Commissioners see fit to impose for the protection of the revenue, they may make to such person as they see fit a payment in accordance with subsection (3) below.
- (3) The payment shall be of an amount appearing to the Commissioners to be equal to the excise duty which would have been payable if—
- (a) the oil had been delivered for home use (uncontaminated) at the time it became contaminated (where subsection (1)(a) above applies), or
 - (b) the oils had been delivered for home use (un-mixed) at the time they became mixed (where subsection (1)(b) above applies).]

[^{F2}(4) The power to make a payment to a person under subsection (2) above in relation to oils that have become accidentally mixed does not apply in relation to a mixture in respect of which he is liable to pay duty under section 20AAA below.]

Textual Amendments

- F1** S. 20 substituted by [Finance Act 1985 \(c. 54, SIF 40:1\)](#), s. 7, [Sch. 4 para. 1](#)
- F2** S. 20(4) inserted (15.11.1996) by [1996 c. 8, s. 6\(2\)](#); [S.I. 1996/2751](#), [art. 2](#)

Status: Point in time view as at 01/08/2021.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 20 is up to date with all changes known to be in force on or before 10 August 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)

Modifications etc. (not altering text)

- C1** S. 20 excluded (20.10.1995) by [S.I. 1995/2518](#), **reg. 118(b)**
- C2** [S. 20](#) excluded (1.8.2021) by [S.I. 1995/2518](#), regs. 133AB(b), 133L, 133N (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) ([S.I. 2021/715](#)), regs. 1, **43**, 47)
- C3** S. 20(1) amended by [S.I. 1985/1032](#), **reg. 11(c)**
- C4** S. 20(1) amended (1.1.1993) by [S.I. 1992/3152](#), **reg. 11(d)** (with reg. 12)
- C5** S. 20(1)(a)(3)(a) modified (1.9.2004) by [The Biofuels and Other Fuel Substitutes \(Payment of Excise Duties etc.\) Regulations 2004](#) ([S.I. 2004/2065](#)), regs. 1(1), **3(2)(d)**
- C6** S. 20(1)(a)(3)(a) modified (26.7.2002) by [S.I. 2002/1928](#), **reg. 3(2)(d)**

Status:

Point in time view as at 01/08/2021.

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