



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Administration and enforcement*

#### **24 Control of use of duty-free and rebated oil.**

- (1) The Commissioners may make regulations for any of the purposes of [<sup>F1</sup>section 6(3)] section 9(1) or (4), section 12 [<sup>F2</sup>section 13A][<sup>F3</sup>, section 14(1), section 17, section 18(1), section 19 [<sup>F4</sup>, section 19A or section 24A of this Act]], 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) [<sup>F5</sup>Where any person] contravenes or fails to comply with any regulation made under this section [<sup>F6</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes or fails to comply with any such regulation 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.

#### **Textual Amendments**

**F1** Words inserted by virtue of [Finance Act 1982 \(c. 39, SIF 40:1\)](#), [s. 4\(3\)](#)

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*Status: Point in time view as at 29/04/1996. This version of this provision has been superseded.*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 24 is up to date with all changes known to be in force on or before 07 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)*

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- F2** Words inserted by Finance Act 1987 (c. 16, SIF 40:1), **s. 1(2)(4)**
- F3** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), **s. 6(1)(2)**
- F4** Words in s. 24(1) substituted (29.4.1996) by virtue of 1996 c. 8, **s. 7(2)**
- F5** Words in s. 24(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 58(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F6** Words in s. 24(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 58(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

**Status:**

Point in time view as at 29/04/1996. This version of this provision has been superseded.

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