



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Administration and enforcement*

VALID FROM 24/07/2002

#### **[<sup>F1</sup>24AA Registered excise dealers and shippers regulations: special provision for traders in controlled oil U.K.]**

- (1) For the purposes of section 100H(1)(p) of the Management Act (registered excise dealers and shippers regulations may, in particular, make provision authorised by this section), this section authorises provision—
- (a) requiring traders in controlled oil to notify prescribed information;
  - (b) requiring traders in controlled oil to make prescribed returns;
  - (c) authorising a trader in controlled oil to carry out or arrange for the carrying out of any prescribed activity falling within section 100H(1)(b) of the Management Act in relation to controlled oil, but subject to prescribed conditions or restrictions;
  - (d) requiring a trader in controlled oil to give security by prescribed means for amounts that may become due from him by way of repayment of rebate;
  - (e) for taking into account, in determining whether a trader in controlled oil has—
    - (i) contravened any provision of registered excise dealers and shippers regulations, or
    - (ii) failed to comply with any prescribed condition, restriction or requirement,the extent to which the trader has followed guidance issued by the Commissioners (including guidance issued after the making of provision under this paragraph referring to it).
- (2) In this section—  
“prescribed” has the meaning given by section 100H(3) of the Management Act;

---

*Status: Point in time view as at 26/11/1996. This version of this provision is not valid for this point in time.*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 24AA is up to date with all changes known to be in force on or before 14 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)*

---

“trader in controlled oil” means a registered excise dealer and shipper carrying on a trade or business that consists of or includes the dealing in, buying or selling of controlled oil.]

---

**Textual Amendments**

**F1** S. 24AA inserted (24.7.2002) by 2002 c. 23, s. 6, Sch. 3 para. 3

**Status:**

Point in time view as at 26/11/1996. This version of this provision is not valid for this point in time.

**Changes to legislation:**

Hydrocarbon Oil Duties Act 1979, Section 24AA is up to date with all changes known to be in force on or before 14 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.