
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 11

PRIVATE PLEASURE CRAFT

Amendments of HODA 1979

9 For section 14F substitute—

“14F Penalties for contravention of section 14E

- (1) Conduct within any of the following paragraphs attracts a penalty under section 9 of the Finance Act 1994 (civil penalties)—
 - (a) using restricted fuel in contravention of section 14E(1);
 - (b) becoming liable for restricted fuel being taken into the fuel supply of an engine—
 - (i) in contravention of section 14E(1), or
 - (ii) having reason to believe that it will be put to a particular use that is a prohibited use;
 - (c) supplying restricted fuel, having reason to believe that it will be put to a particular use that is a prohibited use.
- (2) An offence is committed if—
 - (a) a person intentionally uses restricted fuel in contravention of section 14E(1),
 - (b) a person is liable for restricted fuel being taken into the fuel supply of an engine, and the restricted fuel was taken in with the intention by the person that restrictions imposed by section 14E(1) should be contravened, or
 - (c) a person supplies restricted fuel, intending that it will be put to a particular use that is a prohibited use.
- (3) A person guilty of an offence under this section is liable—
 - (a) on summary conviction, to a fine not exceeding the maximum fine or imprisonment for a term not exceeding the maximum term (or both);
 - (b) on conviction on indictment, to a fine or imprisonment for a term not exceeding 7 years (or both).
- (4) For the purposes of subsection (3)(a) the “maximum fine” is—
 - (a) in England and Wales, £20,000 or (if greater) 3 times the value of the heavy oil, biodiesel or bioblend in question;
 - (b) in Scotland or Northern Ireland, the statutory maximum or (if greater) 3 times the value of the heavy oil, biodiesel or bioblend in question.

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- (5) For the purposes of subsection (3)(a) the “maximum term” is—
- (a) in England or Wales (subject to subsection (6)) or Scotland, 12 months;
 - (b) in Northern Ireland, 6 months.
- (6) In relation to an offence committed before [^{F1}2 May 2022], subsection (5)(a) has effect in England and Wales as if for “12 months” there were substituted “6 months”.
- (7) Restricted fuel is liable to forfeiture if it is—
- (a) taken into the fuel supply of an engine as mentioned in section 14E(1),
 - (b) supplied as mentioned in subsection (1)(c) or (2)(c) above, or
 - (c) taken into the fuel supply of an engine provided for propelling a vessel at a time when it is not a private pleasure craft and remains in the vessel as part of that fuel supply at a later time when it becomes a private pleasure craft.
- (8) If rebated fuel is used or taken into the fuel supply of an engine in contravention of section 14E(1), the Commissioners may—
- (a) assess an amount equal to the rebate on like fuel at the rate in force at the time of the contravention as being excise duty due from any person who—
 - (i) used the rebated fuel, or
 - (ii) was liable for it being taken into the fuel supply, and
 - (b) notify the person or the person's representative accordingly.
- (9) In this section—
- “prohibited use” means a use that contravenes section 14E(1);
- “rebated fuel” has the meaning given by section 14E(3);
- “restricted fuel” has the meaning given by section 14E(2).”

Textual Amendments

F1 Words in Sch. 11 para. 9 substituted (28.4.2022) by virtue of [The Criminal Justice Act 2003 \(Commencement No. 33\)](#) and [Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**

Commencement Information

I1 [Sch. 11 para. 9](#) in force at 1.10.2021 for N.I. by [S.I. 2021/740](#), **reg. 3** (with [reg. 1\(2\)](#))

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