



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Delivery of oil without payment of duty

9 Oil delivered for home use for certain industrial purposes.

- (1) The Commissioners may permit hydrocarbon oil to be delivered for home use to an approved person, without payment of excise duty on the oil, where—
- (a) it is to be put by him to a use qualifying for relief under this section; or
 - (b) it is to be supplied by him in the course of a trade of supplying oil for any such use.

- ^{F1}(2) the uses of hydrocarbon oil qualifying for relief under this section are all uses which do not consist in either—
- (a) the use of the oil as fuel for any engine, motor or other machinery; or
 - (b) the use of the oil as heating fuel.]

- (4) Where the Commissioners are authorised to give permission under subsection (1) above in the case of any oil, but the permission is for any reason not given, they shall, if satisfied that the oil has been put by an approved person to a use qualifying for relief under this section, repay to him the amount of the excise duty paid on the oil, less any rebate allowed in respect of the duty.

- (5) In this section—
- (a) “an approved person” means a person for the time being approved in accordance with regulations made for any of the purposes of subsection (1) or (4) above under section 24(1) below; ^{F2} . . .

- ^{F2}(b)

Textual Amendments

F1 S. 9(2) substituted (1.1.1993) for s. 9(2) and (3) by [S.I. 1992/3158, reg. 3\(1\)](#)

F2 S. 9(5)(b) and the word "and" immediately preceding it repealed (1.1.1993) by [S.I. 1992/3158, reg. 3\(2\)](#)

Status: Point in time view as at 28/04/2022.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Cross Heading: Delivery of oil without payment of duty 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)

Modifications etc. (not altering text)

- C1** S. 9 restricted (subject to reg. 6 of the amending S.I.)(1.8.2002) by S.I. 2002/1773, **regs. 5, 6**
- C2** S. 9 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(b)**
- C3** S. 9 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**)
- C4** S. 9(4) amended by S.I. 1985/1032, **reg. 11(c)**
- C5** S. 9(4) amended (1.1.1993) by S.I. 1992/3152, **reg. 11(d)** (with **reg. 12**)

10 Restrictions on the use of duty-free oil.

- (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) [^{F3}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,

[^{F4}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 [^{F5}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) [^{F6}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 [^{F6}and] that use without the consent of the Commissioners would contravene subsection (1) above [^{F7}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,

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 [^{F8}£20,000] 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

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- (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [^{F9}7 years], or to both.

^{F10}(8)

- (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

- F3** 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**
- F4** 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**
- F5** 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**
- F6** 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**
- F7** 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**
- F8** Sum in s. 10(7)(a) substituted for words (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 4(2)** (with reg. 5(1))
- F9** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(b)(6)**
- F10** S. 10(8) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 5 paras. 7, 26(b)**

Modifications etc. (not altering text)

- C6** 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**)

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