



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

12 Rebate not allowed on fuel for road vehicles.

- (1) If, on the delivery of heavy oil for home use, it is intended to use the oil as fuel for a road vehicle, a declaration shall be made to that effect in the entry for home use and thereupon no rebate shall be allowed in respect of that oil.
- (2) No heavy oil on whose delivery for home use rebate has been allowed shall—
 - (a) be used as fuel for a road vehicle; or
 - (b) be taken into a road vehicle as fuel,unless an amount equal to the amount for the time being allowable in respect of rebate on like oil has been paid to the Commissioners in accordance with regulations made under section 24(1) below for the purposes of this section.
- (3) For the purposes of this section and section 13 below—
 - (a) heavy oil shall be deemed to be used as fuel for a road vehicle if, but only if, it is used as fuel for the engine provided for propelling the vehicle or for an engine which draws its fuel from the same supply as that engine; and
 - (b) heavy oil shall be deemed to be taken into a road vehicle as fuel if, but only if, it is taken into it as part of that supply.

Modifications etc. (not altering text)

C1 S. 12(2) restricted by [S.I. 1989/2439, reg. 2](#)

Status:

Point in time view as at 01/12/1995. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 12 is up to date with all changes known to be in force on or before 30 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.