



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}13AC Use of rebated kerosene for private pleasure-flying

- (1) This section applies in respect of kerosene upon which a rebate under section 11(1)(c) has been allowed.
- (2) The kerosene must not be used as fuel for private pleasure-flying.
- (3) If, on the supply of a quantity of the kerosene to a person, the person makes a relevant declaration to the supplier—
 - (a) subsection (2) does not apply in relation to that kerosene, and
 - (b) the person must pay, in accordance with regulations, the amount specified in subsection (4) to the Commissioners.
- (4) The amount is—
$$Q \times R$$
where—
 - Q is the quantity (in litres) of the kerosene, and
 - R is the rate of the rebate under section 11(1)(c) at the time of the declaration.
- (5) The amount referred to in subsection (3)(b) is to be treated, for the purposes of section 12 of the Finance Act 1994 (assessments to excise duty), as an amount of excise duty.
- (6) Regulations may provide, in cases where kerosene to which subsection (2) applies and other kerosene is taken into an aircraft as fuel, for the order in which the different kinds of kerosene are to be treated (for the purposes of this section and section 13AD) as used.

[In this section “private pleasure-flying” means the use of an aircraft otherwise than ^{F2}(6A) for commercial purposes by—

- (a) the owner of the aircraft, or
- (b) any other person entitled to use it.

Status: Point in time view as at 11/07/2023.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 13AC is up to date with all changes known to be in force on or before 13 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)

- (6B) For the purposes of subsection (6A), the cases in which an aircraft is to be regarded as used for commercial purposes include any case where—
- (a) consideration is provided by any person for the use of the aircraft (whether for the carriage of passengers or goods or for the supply of services or otherwise), or
 - (b) the aircraft is used for the purposes of any public authority.
- (6C) Regulations may provide for other cases in which use of an aircraft is treated as being, or not being, private pleasure-flying for the purposes of this section.]
- (7) In this section—
- F3
...
- “regulations” means regulations under section 24(1) made for the purposes of this section, and
- “relevant declaration”, in relation to a quantity of kerosene, means a declaration, made in the way and form specified by or under regulations, that the kerosene is to be used for private pleasure-flying.]

Textual Amendments

- F1** Ss. 13AC, 13AD inserted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 11, 21](#)
- F2** S. 13AC(6A)-(6C) inserted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 9 para. 5\(2\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)
- F3** Words in s. 13AC(7) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 9 para. 5\(3\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)

Modifications etc. (not altering text)

- C1** S. 13AC(2) excluded (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 21, 22](#)

Status:

Point in time view as at 11/07/2023.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 13AC is up to date with all changes known to be in force on or before 13 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.