



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

14 Rebate on light oil for use as furnace fuel.

- (1) On light oil charged with the excise duty on hydrocarbon oil, and delivered for home use as furnace fuel for burning in vaporised or atomised form by a person for the time being approved in accordance with regulations made for the purposes of this subsection under section 24(1) below, there shall be allowed at the time of delivery a rebate of duty at a rate of [^{F1}£0.1070] a litre less than the rate at which the duty is charged.

[^{F2}(1A) No rebate shall be allowed under this section in respect of bioethanol blend.]

- (2) Except with the consent of the Commissioners, no oil in whose case rebate has been allowed under this section shall—
- (a) be put to a use otherwise than as mentioned in subsection (1) above; or
 - (b) be acquired or taken into any vehicle, appliance or storage tank in order to be put to such a use.
- (3) In giving their consent for the purposes of subsection (2) above, the Commissioners may impose such conditions as they think fit.
- (4) [^{F3}Where any person]—
- (a) uses or acquires oil in contravention of subsection (2) above; or
 - (b) is liable for oil being taken into a vehicle, appliance or storage tank in contravention of that subsection,

[^{F3}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 [^{F4}assess the amount of rebate allowed on the oil as being excise duty due from him, and notify him or his representative accordingly.]

- (5) [^{F5}Where any person] supplies oil having reason to believe that it will be used otherwise than as mentioned in subsection (1) above [^{F5}and] that use without the

Status: Point in time view as at 14/11/2016. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 14 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)

consent of the Commissioners would contravene subsection (2) above [^{F6}his supplying the oil shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

(6) A person who, with the intent that the restrictions imposed by subsection (2) 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 otherwise than as mentioned in subsection (1) above, being a use which, without the consent of the Commissioners, would contravene subsection (2) above,

shall be guilty of an offence under this subsection.

(7) A person who is liable for oil being taken into a vehicle, appliance or storage tank in contravention of subsection (2) 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.

(8) A person guilty of an offence under subsection (6) or (7) above shall be liable—

- (a) on summary conviction, to a penalty of [^{F7}£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
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding [^{F8}7 years], or to both.

^{F9}(9)

(10) Any oil acquired, or taken into a vehicle, appliance or storage tank, as mentioned in subsection (2) above, or supplied as mentioned in subsection (5) or (6) above, shall be liable to forfeiture.

Textual Amendments

- F1** Word in s. 14(1) substituted (retrospective to 1.4.2013) by Finance Act 2013 (c. 29), s. 179(5)(8)
- F2** S. 14(1A) inserted (1.1.2005) by Finance Act 2004 (c. 12), s. 10(7)(10)
- F3** Words in s. 14(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. III para. 52(1)(a)(b) (with s. 19(3)); S.I. 1994/2679, art. 3
- F4** Words in s. 14(4) substituted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 paras. 6(3); S.I. 1997/1305, art. 2
- F5** Words in s. 14(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. III para. 52(2)(a)(b) (with s. 19(3)); S.I. 1994/2679, art. 3
- F6** Words in s. 14(5) inserted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. III para. 52(2)(c); (with s. 19(3)); S.I. 1994/2679, art. 3
- F7** Sum in s. 14(8)(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(5) (with reg. 5(1))
- F8** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(b)(6)
- F9** S. 14(9) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 12, 26(b)

Modifications etc. (not altering text)

- C1** S. 14 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)
- C2** S. 14(1) restricted (1.8.2002) by S.I. 2002/1773, regs. 4, 6

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