



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}14E Rebated heavy oil and bioblend: private pleasure craft

- (1) This section applies in respect of rebated heavy oil or bioblend.
- (2) The heavy oil or bioblend must not be used as fuel for propelling private pleasure craft.
- (3) If, on the supply by a person (“the supplier”) of a quantity of the heavy oil or bioblend to another person, the other person makes a relevant declaration to the supplier—
 - (a) subsection (2) does not apply in relation to that heavy oil or bioblend, and
 - (b) the supplier 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 heavy oil or bioblend, and

R is the rate of the relevant rebate at the time of supply.

- (5) The “relevant rebate” is—
 - (a) in the case of heavy oil upon which rebate was allowed under section 13ZA or 13AA(1), the rebate under that provision,
 - (b) in the case of heavy oil to which paragraph (a) does not apply, the rebate under section 11 for that kind of heavy oil, and
 - (c) in the case of bioblend, the rebate under section 11(1)(b).
- (6) 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.
- (7) Regulations may provide, in cases where heavy oil or bioblend to which subsection (2) applies and other heavy oil or bioblend is taken into a craft as fuel, for the order in

Status: Point in time view as at 31/12/2020. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 14E is up to date with all changes known to be in force on or before 04 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)

which the different substances are to be treated (for the purposes of this section and section 14F) as used.

^{F2}(7A)

[In this section “private pleasure craft” means any aircraft or vessel used otherwise

^{F3}(7B) than for commercial purposes by—

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

(7C) For the purposes of subsection (7B), the cases in which an aircraft or vessel 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 or vessel (whether for the carriage of passengers or goods or for the supply of services or otherwise), or
- (b) the aircraft or vessel is used for the purposes of any public authority.

(7D) Regulations may provide for other cases in which any aircraft or vessel is treated as being, or not being, a private pleasure craft for the purposes of this section.]

(8) In this section—

^{F4} ...

“regulations” means regulations under section 24(1) made for the purposes of this section, and

“relevant declaration”, in relation to a quantity of heavy oil or bioblend, means a declaration, made in the way and form specified by or under regulations, that the heavy oil or bioblend is to be used as fuel for propelling private pleasure craft.]

Textual Amendments

- F1** Ss. 14E, 14F inserted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 15, 21](#)
- F2** S. 14E(7A) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 9 para. 6\(2\)](#) (with savings and transitional provisions in [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 4\(c\)](#)
- F3** S. 14E(7B)-(7D) inserted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 9 para. 6\(3\)](#) (with savings and transitional provisions in [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 4\(c\)](#)
- F4** Words in s. 14E(8) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 9 para. 6\(4\)](#) (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. 14E(2) excluded (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 21, 23](#)

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