



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Rebate of duty*

#### **14E [F1Rebated heavy oil and bioblend: private pleasure craft][F1Restrictions on use of certain fuel for 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

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

[<sup>F2</sup>(7A) A relevant declaration must include an acknowledgement that nothing in this section or done under it (including the making of the declaration) affects any restriction or prohibition under the law of a member State other than the United Kingdom on the use of the heavy oil or bioblend as fuel for propelling craft outside United Kingdom waters (as defined in section 1(1) of the Management Act).]

(8) In this section—

“private pleasure craft” has the same meaning as in Article 14(1)(c) of Council Directive [2003/96/EC](#) (taxation of energy products etc),

“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.

[<sup>F1</sup>(1) Restricted fuel must not—

- (a) be used as fuel for propelling a private pleasure craft,
- (b) be used as an additive or extender in any substance so used, or
- (c) be taken into the fuel supply of an engine provided for propelling a vessel that is being used as a private pleasure craft.

(2) “Restricted fuel” means—

- (a) rebated fuel, or
- (b) marked oil that is not rebated fuel.

(3) “Rebated fuel” means rebated heavy oil, rebated biodiesel or rebated bioblend.

(4) “Marked oil” means any hydrocarbon oil in which a marker is present which is for the time being designated by regulations made by the Commissioners under subsection (5) below, other than marked oil which is in the fuel supply of an engine provided for propelling a vessel having been taken in to that supply in accordance with the law of the place where it was taken in.

(5) The Commissioners may for the purposes of this section designate any marker which appears to them to be used for the purposes of the law of any place (whether within or outside the United Kingdom) for identifying hydrocarbon oil that is not to be used as fuel for propelling private pleasure craft.

(6) In this Act “private pleasure craft” has the same meaning as in Article 14(1)(c) of Council Directive [2003/96/EC](#) (taxation of energy products etc).

(7) The Treasury may by regulations provide for cases in which a vessel is treated as not being a private pleasure craft for the purposes of this Act (which may include cases in which the vessel is used in accordance with instructions given by an officer of HMRC for the purposes of removing restricted fuel from the vessel).]

#### Textual Amendments

**F1** S. 14E substituted (29.6.2021 for N.I. for specified purposes) by [Finance Act 2020 \(c. 14\)](#), [Sch. 11 paras. 8, 18](#); [S.I. 2021/740, reg. 2](#) (with [reg. 1\(2\)](#))

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**F2** S. 14E(7A) inserted (with effect in accordance with s. 189(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **s. 189(1)**

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**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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