



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}14F Penalties for contravention of section 14E

- (1) This section applies if a person—
 - (a) uses a quantity of rebated heavy oil or bioblend in contravention of section 14E(2), or
 - (b) fails to comply with section 14E(3)(b).
- (2) The Commissioners may assess the amount specified in section 14E(4) as being excise duty due from the person, and may notify the person or the person's representative accordingly.
- (3) The use or failure attracts a penalty under section 9 of the Finance Act 1994 (civil penalties).
- (4) For the purposes of that section, if this section applies by virtue of subsection (1)(b)—
 - (a) the amount referred to in section 14E(3)(b) is to be treated as an amount of excise duty,
 - (b) the penalty for the failure is to be calculated by reference to that amount, and
 - (c) the failure also attracts daily penalties.
- (5) If this section applies by virtue of subsection (1)(a), for the purpose of subsection (2) the reference in section 14E(4) to the time of supply is to be read as the time of use.]

Textual Amendments

F1 Ss. 14E, 14F inserted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 15, 21](#)

Status:

Point in time view as at 01/11/2008. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 14F is up to date with all changes known to be in force on or before 06 August 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.