



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Miscellaneous reliefs

19 Fuel used in fishing boats, etc.

- (1) Subsection (3) below shall have effect in the case of—
- ^{F1}(a)
 - (b) any lifeboat owned by the Royal National Lifeboat Institution (in this subsection called “the Institution”); or
 - (c) any tractor or gear owned by the Institution and used for the purpose of launching or hauling in any lifeboat owned by it,
- in respect of which an application is made to the Commissioners for the purposes of this section ^{F2} . . . , by the Institution.
- (2) Paragraphs (b) and (c) of subsection (1) above shall apply to hovercraft as if hovercraft were boats or vessels.
- (3) Subject to the provisions of this section, if it appears to the satisfaction of the Commissioners that the applicant has . . . ^{F3} used any quantity of hydrocarbon oil on board that boat or for the purposes of that tractor or gear, the applicant shall be entitled to obtain from the Commissioners repayment of any excise duty which has been paid in respect of the oil so used [^{F4}less any rebate allowed in respect of the duty].
- (4) ^{F5}
- ^{F6}(6)

Textual Amendments

- F1** s. 19(1)(a) repealed (1.11.1996) by 1996 c. 8, ss. 8(1)(b), 205, **Sch. 41 Pt. I**; S.I. 1996/2536, **art. 2**
- F2** Words in s. 19(1) repealed (1.11.1996) by 1996 c. 8, ss. 8(1)(b), 205, **Sch. 41 Pt. I**; S.I. 1996/2536, art. 2
- F3** Words repealed by **Finance Act 1981 (c. 35, SIF 40:1)**, **Sch. 19 Pt. III** Note 4 (by Note 4 it is provided that the repeal has effect in relation to oil used on or after 1.1.1982)
- F4** Words inserted (*retrospectively*) by **Finance Act 1981 (c. 35, SIF 40:1)**, **s. 6(4)**

Status: Point in time view as at 07/03/2001. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 19 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)

- F5** S. 19(4)(5) repealed by Finance Act 1981 (c. 35, SIF 40:1), **Sch. 19 Pt. III** Note 4 (by Note 4 it is provided that the repeal has effect in relation to oil used on or after 1.1.1982)
- F6** S. 19(6) repealed (1.12.1995) by 1993 c. 34, ss. 11(5), 213, **Sch. 23 Pt. I**; S.I. 1995/2715, **art. 2**

Modifications etc. (not altering text)

- C1** Ss. 17-19A amended (15.10.1993) by 1993 c. 34, **s. 12(3)**; S.I. 1993/2215, **art. 3**
- C2** S. 19 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(b)**
- C3** S. 19(3) modified (26.7.2002) by S.I. 2002/1928, **reg. 3(1)(b)(2)(c)**
- C4** S. 19(3) amended by S.I. 1985/1032, **reg. 11(c)**
- C5** S. 19(3) explained by Finance Act 1981 (c. 35, SIF 40:1), **s. 6(4)**
- C6** S. 19(3) amended (1.1.1993) by S.I. 1992/3152, **reg. 11(d)** (with reg. 12)

Status:

Point in time view as at 07/03/2001. This version of this provision has been superseded.

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