



# 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—
- (a) any fishing boat entered in the fishing boat register under the Merchant Shipping Act 1894 and used for the purposes of fishing by a person gaining a substantial part of his livelihood by fishing, whether he is the owner of the boat or not; or
  - (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 by the owner or master of the fishing boat or, as the case may be, 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 at any time within the period of 6 months preceding the date of the application or within such longer period preceding that date as the Commissioners may in any special case allow, 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.
- (4) An application for the purposes of this section shall be made in such manner as the Commissioners may direct.
- (5) No person who has previously made application under this section for repayment of duty shall be entitled to make a further application until the expiration of at least 3 months from the date on which the last preceding application was made.

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*Status: This is the original version (as it was originally enacted).*

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- (6) This section shall have effect in relation to excise duty paid in respect of power methylated spirits as it has effect in relation to excise duty paid in respect of hydrocarbon oil.