



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Miscellaneous reliefs

[^{F1}19A Fuel for producing energy for refineries etc.

- (1) If on an application made for the purposes of this section by an approved person it is shown to the satisfaction of the Commissioners—
- that any quantity of rebated hydrocarbon oil has been used by him, otherwise than at a refinery or other premises used for the production of hydrocarbon oil, as fuel for producing energy; and
 - that not less than one-sixth or more than one-third of that energy was used in the treatment of hydrocarbon oil at a refinery or in the production of hydrocarbon oil at other premises used for the production of such oil,
- the applicant shall be entitled to obtain from the Commissioners repayment of one-third of the amount of excise duty which has been paid in respect of the quantity so used less the rebate allowed in respect of the duty.
- (2) In this section “an approved person” means a person for the time being approved in accordance with regulations made for the purposes of this section under section 24(1) below.]

Textual Amendments

- F1** S. 19A inserted by [Finance Act 1981 \(c.35, SIF 40:1\)](#), [s. 5\(2\)\(5\)](#) (in relation to oil used on or after 1.9.1981)

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. 19A(1) amended by [S.I. 1985/1032, reg. 11\(c\)](#)
C3 S. 19A(1) amended (1.1.1993) by [S.I. 1992/3152, reg. 11\(d\)](#) (with [reg. 12](#))

Status:

Point in time view as at 19/03/2008.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 19A 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.