



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Administration and enforcement*

#### **[<sup>F1</sup>24A Penalties for misuse of marked oil.**

- (1) Marked oil shall not be used as fuel <sup>F2</sup>...[<sup>F3</sup>other than for an excepted machine].
- (2) For the purposes of this section marked oil is any hydrocarbon oil in which a marker is present which is for the time being designated by regulations made by the Commissioners under subsection (3) below.
- (3) 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 [<sup>F4</sup>other than for excepted machines].
- <sup>F5</sup>(4) .....
- (5) Where a person uses any hydrocarbon oil in contravention of subsection (1) above, his use of the oil shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).
- (6) If a person who uses any marked oil in contravention of subsection (1) above does so in the knowledge that the oil he is using is marked oil, he shall be guilty of an offence and liable—
  - (a) on summary conviction, to a penalty of [<sup>F6</sup>£20,000] or to imprisonment for a term not exceeding 6 months, or to both;
  - (b) on conviction on indictment, to a penalty of any amount, or to a term of imprisonment not exceeding 7 years, or to both.
- (7) Any marked oil which is in a [<sup>F7</sup>vehicle, vessel, machine or appliance other than an excepted machine] shall be liable to forfeiture.
- (8) Where in any proceedings relating to this section a question arises as to the nature of any substance present at any time in any hydrocarbon oil—

*Status: Point in time view as at 01/04/2022. This version of this provision has been superseded.*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 24A is up to date with all changes known to be in force on or before 08 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)*

- (a) a certificate of the Commissioners to the effect that that substance is or was a marker designated for the purposes of this section shall be sufficient, unless the contrary is shown, for establishing that fact; and
- (b) any document purporting to be such a certificate shall be taken to be one unless it is shown not to be.]

[<sup>F8</sup>(9) This section does not apply in relation to marked oil—

- (a) the use of which is lawful in accordance with section 12 (rebate not allowed on fuel other than for excepted machines),
- (b) which, on or after 1 April 2022, is taken into a vehicle, vessel, machine or appliance that is not an excepted machine in accordance with the law of a place outside the United Kingdom, or
- (c) which is used or taken in as mentioned in section 14E (private pleasure craft).]

#### Textual Amendments

- F1** S. 24A inserted (29.4.1996) by 1996 c. 8, s. 7(1)
- F2** Word in s. 24A(1) omitted (1.4.2022) by virtue of Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 7(a)**
- F3** Words in s. 24A(1) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 19(2)**
- F4** Words in s. 24A(3) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 19(3)**
- F5** S. 24A(4) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 5 paras. 21, 26(b)**
- F6** Sum in s. 24A(6)(a) substituted for words (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 4(7)** (with reg. 5(1))
- F7** Words in s. 24A(7) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 19(4)**
- F8** S. 24A(9) inserted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 7(b)**

#### Modifications etc. (not altering text)

- C1** S. 24A modified in part by S.I. 2004/2065, **reg. 3(1A)(a)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(a)**)
- C2** S. 24A modified in part by S.I. 2004/2065, **reg. 3(2A)(a)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(d)**)

**Status:**

Point in time view as at 01/04/2022. This version of this provision has been superseded.

**Changes to legislation:**

Hydrocarbon Oil Duties Act 1979, Section 24A is up to date with all changes known to be in force on or before 08 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.