



Finance Act 1981

1981 CHAPTER 35

PART I

CUSTOMS AND EXCISE

5 Energy for refineries etc.

- (1) The Hydrocarbon Oil Duties Act 1979 shall have effect with the following amendments, being amendments providing for relief from duty where energy is produced for use in refineries and other premises used for the production of hydrocarbon oil.
- (2) After section 19 there shall be inserted—

“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—
 - (a) 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
 - (b) 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.”

- (3) In section 27(1) for the definition of " refinery " there shall be substituted—

Status: This is the original version (as it was originally enacted).

“‘refinery’ means any premises which—

- (a) are approved by the Commissioners for the treatment of hydrocarbon oil; or
- (b) are approved by them for the production of energy for use in the treatment of hydrocarbon oil at premises approved under paragraph (a) above or is the production of hydrocarbon oil at other premises used for the production of such oil;

and the Commissioners may approve any premises under paragraph (b) above if it appears to them that more than one-third of the energy will be produced for such use as is mentioned in that paragraph ;”.

(4) After section 27(1) there shall be inserted—

“(1A) If in the case of any premises which the Commissioners can approve under paragraph (b) of the definition of “refinery” in subsection (1) above it appears to them appropriate to do so, they may direct that the provisions of this Act (other than that definition) shall apply to them as if, instead of being a refinery, they were other premises used for the production of hydrocarbon oil.”

(5) Subsection (2) above has effect in relation to oil used on or after 1st September 1981.