
Status: Point in time view as at 01/01/1995.

Changes to legislation: Finance Act 1994, Paragraph 51 is up to date with all changes known to be in force on or before 20 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)

SCHEDULES

SCHEDULE 4

PENALTIES FOR STATUTORY CONTRAVENTIONS

PART III

CONTRAVENTIONS UNDER THE HYDROCARBON OIL DUTIES ACT 1979

- 51 (1) In subsection (1) of section 13 (offences in connection with use etc. of heavy oil)—
- (a) for “A person who” there shall be substituted “ Where any person ”; and
 - (b) for the words from “shall be liable” to “greater” there shall be substituted “ his use of the oil or, as the case may be, his becoming so liable shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) ”.
- (2) In subsection (2) of that section (offence of supplying heavy oil for a use in contravention of section 12(2))—
- (a) for “A person who” there shall be substituted “ Where any person ”;
 - (b) for the words from “shall be liable” to “greater, where” there shall be substituted “ and ”; and
 - (c) at the end there shall be inserted “ his supplying the oil shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). ”

Status:

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