

Status: Point in time view as at 01/01/1995.

Changes to legislation: Finance Act 1994, Part III is up to date with all changes known to be in force on or before 13 June 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 **U.K.**

PENALTIES FOR STATUTORY CONTRAVENTIONS

PART III **U.K.**

CONTRAVENTIONS UNDER THE HYDROCARBON OIL DUTIES ACT 1979

- 49 The ^{M1}Hydrocarbon Oil Duties Act 1979 shall be amended in accordance with the following provisions of this Part of this Schedule.

Marginal Citations

M1 1979 c. 5.

- 50 (1) In subsection (3) of section 10 (offences in connection with use etc. of oil that has been relieved of duty for a purpose which does not qualify for relief)—
- (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 or acquisition 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 (4) of that section (offence of supplying for a use that does not qualify for relief)—
- (a) for “A person who” there shall be substituted “ Where any person ”;
 - (b) for the words from “shall be liable” to “greater, if” 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) ”.
- 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). ”

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- 52 (1) In subsection (4) of section 14 (offences in connection with use etc. of oil in the case of which rebate has been allowed)—
- (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 or acquisition 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 (5) of that section (offence of supplying for a use for which no rebate is allowed)—
- (a) for “A person who” there shall be substituted “Where any person”;
 - (b) for the words from “shall be liable” to “greater, if” 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).”
- 53 In section 18(5) (offence in certain circumstances of using or relanding oil), for the words from “he shall be liable” onwards there shall be substituted “his use or relanding of the oil or any part of it shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and, in the case of any contravention falling within paragraph (b) of this subsection, the oil relanded shall be liable to forfeiture.”
- 54 In section 20AA(4) (offence and forfeiture in the case of a contravention of the regulations relating to reliefs), for paragraph (a) there shall be substituted the following paragraph—
- “(a) his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); and”.
- 55 In section 21(3) (offence and forfeiture in the case of a contravention of regulations relating to administration or enforcement)—
- (a) for “A person who” there shall be substituted “Where any person”; and
 - (b) for the words from “shall be liable on” onwards there shall be substituted “his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.”
- 56 (1) In subsection (1) of section 22 (offence and forfeiture in the case of the use of fuel substitute for a chargeable purpose without duty having been paid)—
- (a) for “A person who” there shall be substituted “Where any person”; and
 - (b) for the words from “shall be liable on” onwards there shall be substituted “his putting the liquid to that use shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes this subsection shall be liable to forfeiture.”
- (2) After that subsection there shall be inserted the following subsection—
- “(1A) Section 10 of the Finance Act 1994 (exception for cases of reasonable excuse) shall not apply in relation to conduct attracting a penalty by virtue of subsection (1) above.”
- 57 (1) In subsection (1) of section 23 (offence and forfeiture in the case of the use etc. of road fuel gas without duty having been paid)—

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- (a) for “A person who” there shall be substituted “ Where any person ”; and
- (b) for the words from “shall be liable on” onwards there shall be substituted “ his use of the road fuel gas or, as the case may be, his taking it as fuel into that vehicle shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which a person contravenes this subsection shall be liable to forfeiture. ”

(2) After that subsection there shall be inserted the following subsection—

“(1A) Section 10 of the Finance Act 1994 (exception for cases of reasonable excuse) shall not apply in relation to conduct attracting a penalty by virtue of subsection (1) above.”

58 In section 24(4) (offence and forfeiture in the case of a contravention of regulations relating to incidental matters)—

- (a) for “A person who” there shall be substituted “ Where any person ”; and
- (b) for the words from “shall be liable on” onwards there shall be substituted “ his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture. ”

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