

*Status: Point in time view as at 01/04/2008.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1997,  
Cross Heading: Assessments relating to hydrocarbon oil duty. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

#### ASSESSMENTS FOR EXCISE DUTY PURPOSES

##### *Assessments relating to hydrocarbon oil duty*

- 6 (1) In section 10(3) of the <sup>M1</sup>Hydrocarbon Oil Duties Act 1979 (power to recover excise duty where restrictions on use of duty-free oil infringed), for the words from “recover” to the end there shall be substituted “ assess an amount equal to the excise duty on like oil at the rate in force at the time of the contravention as being excise duty due from him, and notify him or his representative accordingly. ”

<sup>F1</sup>(2) .....

- (3) In section 14(4) of that Act (power to recover rebate where light oil delivered for use as furnace fuel is misused), for the words from “recover” to the end there shall be substituted “ assess the amount of rebate allowed on the oil as being excise duty due from him, and notify him or his representative accordingly. ”

- (4) After subsection (1A) of section 23 of that Act (prohibition on use of road fuel gas on which duty has not been paid) there shall be inserted the following subsection—

“(1B) Where any person—

- (a) uses as fuel in, or
- (b) takes as fuel into,

a road vehicle any road fuel gas on which the excise duty chargeable under section 8 above has not been paid, the Commissioners may assess the amount of that duty as being excise duty due from that person and notify him or his representative accordingly.”

<sup>F2</sup>(5) .....

- (6) After subsection (4) of section 24 of that Act (control of use of duty-free and rebated oil) there shall be inserted the following subsections—

“(4A) Where—

- (a) a rebate of duty is allowed on any oil, and
- (b) a person contravenes or fails to comply with any requirement which, by virtue of any regulations made under this section, is a condition of allowing the rebate,

the Commissioners may assess an amount equal to the rebate as being excise duty due from that person, and notify him or his representative accordingly.

(4B) Where—

- (a) any oil is delivered without payment of duty, and

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- (b) a person contravenes or fails to comply with any requirement which, by virtue of any regulations made under this section, is a condition of allowing the oil to be delivered without payment of duty, the Commissioners may assess an amount equal to the excise duty on like oil at the rate in force at the time of the contravention or failure to comply as being excise duty due from that person, and notify him or his representative accordingly.”
- (7) In the Table set out in section 27(3) of that Act (interpretation), under the heading “Management Act” there shall be inserted at the appropriate place “ “representative” ”.

#### **Textual Amendments**

- F1** Sch. 6 para. 6(2) repealed (28.7.2000 with effect as mentioned in Sch. 40 Pt. I(1) Note 2 of the amending Act) by 2000 c. 17, s. 156, **Sch. 40 Pt. I(1)**
- F2** Sch. 6 para. 6(5) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 5 paras. 25(c)(ii), 26(b)**

#### **Marginal Citations**

- M1** 1979 c. 5.

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