



Finance Act 2000

2000 CHAPTER 17

PART I

EXCISE DUTIES

Hydrocarbon oil duties

8 Penalties for misuse of rebated heavy oil.

(1) Section 13 of the ^{M1}Hydrocarbon Oil Duties Act 1979 (penalties for misuse of rebated heavy oil) is amended as follows.

(2) In subsection (1)—

- (a) for “or, as the case may be, his becoming so liable” substitute “ or his becoming so liable (or, where his conduct includes both, each of them)”, and
- (b) omit the words from “; and the Commissioners” to the end.

(3) After subsection (1) insert—

“(1A) Where oil is used, or is taken into a road vehicle, in contravention of section 12(2) above, the Commissioners may—

- (a) assess an amount equal to the rebate on like oil at the rate in force at the time of the contravention as being excise duty due from any person who used the oil or was liable for the oil being taken into the road vehicle, and
- (b) notify him or his representative accordingly.”.

(4) This section shall have effect in relation to liability arising on or after 1st May 2000.

Marginal Citations

M1 1979 c. 5.

Status:

Point in time view as at 08/02/2011.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 8.