

Status: Point in time view as at 21/07/2008.

Changes to legislation: Finance Act 2008, Cross Heading: Fuel for private pleasure craft is up to date with all changes known to be in force on or before 27 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 6

AIRCRAFT AND BOAT FUEL, HEATING OIL AND FUEL USED FOR CERTAIN ENGINES

PART 1

FUEL USED IN AIRCRAFT AND BOATS

Fuel for private pleasure craft

- 12 HODA 1979 is amended as follows.
- 13 (1) Section 14A (rebate on biodiesel used other than as fuel for road vehicles) is amended as follows.
- (2) In subsection (1)—
- (a) omit the “or” at the end of paragraph (a),
- (b) after that paragraph insert—
- “(aa) used as fuel for propelling private pleasure craft, or”, and
- (c) in paragraph (b), for “so used” substitute “ used as mentioned in paragraph (a) or (aa) ”.
- (3) After subsection (3) insert—
- “(4) In this section “private pleasure craft” has the same meaning as in section 14E.”
- (4) Accordingly, in the heading, insert at the end “ **etc** ”.
- 14 (1) Section 14C (restrictions on use of rebated biodiesel and bioblend) is amended as follows.
- (2) In subsection (1)—
- (a) omit the “or” at the end of paragraph (b), and
- (b) after paragraph (c) insert “, or
- (d) (in the case of rebated biodiesel) used as fuel for propelling private pleasure craft or as an additive or extender in any substance so used.”
- (3) After subsection (4) insert—
- “(4A) In subsection (1) “private pleasure craft” has the same meaning as in section 14E.”
- 15 After section 14D insert—

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“14E Rebated heavy oil and bioblend: private pleasure craft

- (1) This section applies in respect of rebated heavy oil or bioblend.
- (2) The heavy oil or bioblend must not be used as fuel for propelling private pleasure craft.
- (3) If, on the supply by a person (“the supplier”) of a quantity of the heavy oil or bioblend to another person, the other person makes a relevant declaration to the supplier—
 - (a) subsection (2) does not apply in relation to that heavy oil or bioblend, and
 - (b) the supplier must pay, in accordance with regulations, the amount specified in subsection (4) to the Commissioners.
- (4) The amount is—

QxR

where—

Q is the quantity (in litres) of the heavy oil or bioblend, and
 R is the rate of the relevant rebate at the time of supply.

- (5) The “relevant rebate” is—
 - (a) in the case of heavy oil upon which rebate was allowed under section 13ZA or 13AA(1), the rebate under that provision,
 - (b) in the case of heavy oil to which paragraph (a) does not apply, the rebate under section 11 for that kind of heavy oil, and
 - (c) in the case of bioblend, the rebate under section 11(1)(b).
- (6) The amount referred to in subsection (3)(b) is to be treated, for the purposes of section 12 of the Finance Act 1994 (assessments to excise duty), as an amount of excise duty.
- (7) Regulations may provide, in cases where heavy oil or bioblend to which subsection (2) applies and other heavy oil or bioblend is taken into a craft as fuel, for the order in which the different substances are to be treated (for the purposes of this section and section 14F) as used.
- (8) In this section—

“private pleasure craft” has the same meaning as in Article 14(1) (c) of Council Directive [2003/96/EC](#) (taxation of energy products etc),

“regulations” means regulations under section 24(1) made for the purposes of this section, and

“relevant declaration”, in relation to a quantity of heavy oil or bioblend, means a declaration, made in the way and form specified by or under regulations, that the heavy oil or bioblend is to be used as fuel for propelling private pleasure craft.

14F Penalties for contravention of section 14E

- (1) This section applies if a person—

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- (a) uses a quantity of rebated heavy oil or bioblend in contravention of section 14E(2), or
 - (b) fails to comply with section 14E(3)(b).
 - (2) The Commissioners may assess the amount specified in section 14E(4) as being excise duty due from the person, and may notify the person or the person's representative accordingly.
 - (3) The use or failure attracts a penalty under section 9 of the Finance Act 1994 (civil penalties).
 - (4) For the purposes of that section, if this section applies by virtue of subsection (1)(b)—
 - (a) the amount referred to in section 14E(3)(b) is to be treated as an amount of excise duty,
 - (b) the penalty for the failure is to be calculated by reference to that amount, and
 - (c) the failure also attracts daily penalties.
 - (5) If this section applies by virtue of subsection (1)(a), for the purpose of subsection (2) the reference in section 14E(4) to the time of supply is to be read as the time of use.”
- 16 In section 24(1) (control of use of duty-free and rebated oil), for “14C” substitute “ 14E ”.

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