

SCHEDULE 2

Alternative provision as to penalties in cases of disapplication of section 85(1) of the 2012 Act

Hydrocarbon Oil Duties Act 1979 (c.5)

4.—(1) The Hydrocarbon Oil Duties Act 1979 is amended as follows.

(2) In section 10 (restrictions on the use of duty-free oil), in subsection (7)(a), for “the prescribed sum” substitute “£20,000”.

(3) In section 13 (penalties for contravention of section 12), in subsection (5)(a), for “the prescribed sum” substitute “£20,000”.

(4) In section 13AB (penalties for contravention of section 13AA)(1), in subsection (7)(a), for “the statutory maximum” substitute “£20,000”.

(5) In section 14 (rebate on light oil for use as furnace fuel), in subsection (8)(a), for “the prescribed sum” substitute “£20,000”.

(6) In section 14D (penalties for misuse of rebated biodiesel or bioblend)(2), in subsection (5)(a)(i), for “the statutory maximum” substitute “£20,000”.

(7) In section 24A (penalties for misuse of marked oil)(3), in subsection (6)(a), for “the statutory maximum” substitute “£20,000”.

Commencement Information

II Sch. 2 para. 4 in force at 12.3.2015, see **reg. 1(1)**

(1) Section 13AB was inserted by the Finance Act 1996 (c.8), section 5(4).

(2) Section 14D was inserted by the Finance Act 2008 (c.1), section 14 and Schedule 5, paragraph 13.

(3) Section 24A was inserted by the Finance Act 1996 (c.8), section 7(1).

Status:

Point in time view as at 12/03/2015.

Changes to legislation:

There are currently no known outstanding effects for the The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015, Paragraph 4.