



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Miscellaneous reliefs

17 Heavy oil used by horticultural producers.

- (1) If, on an application made for the purposes of this section by a horticultural producer, it is shown to the satisfaction of the Commissioners that within the period for which the application is made any quantity of heavy oil has been used by the applicant as mentioned in subsection (2) below, then, subject as provided below, the applicant shall be entitled to obtain from the Commissioners repayment of the amount of any excise duty which has been paid in respect of the quantity so used [^{F1}less any rebate allowed in respect of the duty], ^{F2}
- (2) A horticultural producer shall be entitled to repayment under this section in respect of oil used by him—
 - (a) in the heating, for the growth of horticultural produce primarily with a view to the production of horticultural produce for sale, of any building or structure, or of the earth or other growing medium in it; or
 - (b) in the sterilisation of the earth or other growing medium to be used for the growth of horticultural produce as mentioned in paragraph (a) above in any building or structure.
- (3) Where any quantity of oil is used partly for any such purpose as is mentioned in subsection (2) above and partly for another purpose, such part of that quantity shall be treated as used for each purpose as may be determined by the Commissioners.
- ^{F3}(4)
- (5) The Commissioners may require an applicant for repayment under this section—
 - (a) to state such facts concerning the hydrocarbon oil delivered to or used by him, or concerning the production of horticultural produce by him, as they may think necessary to deal with the application;
 - (b) to furnish them in such form as they may require with proof of any statement so made; and

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 17 is up to date with all changes known to be in force on or before 04 April 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) View outstanding changes

- (c) to permit an officer to inspect any premises or plant used by him for the production of horticultural produce or in or for which any such oil was used.
- (6) If—
 - (a) the facts required by the Commissioners under subsection (5)(a) above are not stated; or
 - (b) proof of the matters referred to in subsection (5)(b) above is not furnished to the satisfaction of the Commissioners; or
 - (c) an applicant fails to permit inspection of premises or plant as required under the subsection (5)(c) above,
 the facts shall be deemed for the purposes of this section to be such as the Commissioners may determine.
- (7) In this section—
 - (a) “horticultural produce” has the meaning assigned to it by Schedule 2 to this Act; and
 - (b) “horticultural producer” means a person growing horticultural produce primarily for sale.

Textual Amendments

- F1** Words inserted (*retrospectively*) by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), 6(4)
- F2** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#) Note 4 (by Note 4 it is provided that the repeal has effect in relation to oil used on or after 1.1.1982)
- F3** S. 17(4) repealed by [Finance Act 1981 \(c.35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#) Note 4 (by Note 4 it is provided that the repeal has effect in relation to oil used on or after 1.1.1982)

Modifications etc. (not altering text)

- C1** Ss. 17-19A amended (15.10.1993) by [1993 c. 34, s. 12\(3\)](#); [S.I. 1993/2215, art. 3](#)
- C2** S. 17 excluded (20.10.1995) by [S.I. 1995/2518, reg. 118\(b\)](#)
- C3** S. 17 modified by [S.I. 2004/2065, reg. 3\(3A\)](#) (as inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), [regs. 1\(2\)](#), 8(2)(e)
- C4** [S. 17](#) excluded (1.8.2021) by [S.I. 1995/2518, regs. 133AB\(b\), 133L, 133N](#) (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 43, 47](#))
- C5** S. 17(1) explained by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), [s. 6\(4\)](#)
- C6** S. 17(1) amended by [S.I. 1985/1032, reg. 11\(c\)](#)
- C7** S. 17(1) amended (1.1.1993) by [S.I. 1992/3152, reg. 11\(d\)](#) (with [reg. 12](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6AB(6)-(8) substituted for s. 6AB(6) by [2002 c. 23 Sch. 2 para. 7\(2\)](#)
- s. 12(2ZA) inserted by [2021 c. 26 Sch. 21 para. 5\(1\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)
- s. 13(2)(a) words in s. 13(2) renumbered as s. 13(2)(a) by [2021 c. 26 Sch. 21 para. 6\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 13(2)(b) and words words substituted by [2021 c. 26 Sch. 21 para. 6\(4\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 14B(1)(ia) omitted by virtue of 2021 c. 26, Sch. 21 para. 11(3)(aa) (as inserted) (cond.) by [2021 c. 26 Sch. 21 para. 11\(3\)\(aa\)para. 11\(5\)\(b\)](#)