



Finance Act 1981

1981 CHAPTER 35

PART I

CUSTOMS AND EXCISE

6 Repayment of hydrocarbon oil duty

- (1) The Hydrocarbon Oil Duties Act 1979 shall have effect with the amendments in subsections (2) and (3) below, being amendments which enable regulations to be made with respect to applications for repayment of duty under sections 17, 18(1), 19 and 19A of that Act.
- (2) In section 24(1) for the words "or section 14(1) above" there shall be substituted the words " , section 14(1), section 17, section 18(1), section 19 or section 19A above ".
- (3) For paragraph 3 of Schedule 4 there shall be substituted—

“3 Requiring claims or applications for repayment under section 9(4), 17, 18(1), 19 or 19A of this Act to be made at such times and in respect of such periods as are prescribed ; providing that no such claim or application shall lie where the amount to be paid is less than the prescribed minimum; and preventing, where a claim or application can be made under section 9(4) or 19, the payment of drawback.”
- (4) It is hereby declared for the avoidance of doubt that references in sections 17(1), 18(1) and 19(3) of the said Act of 1979 to duty paid in respect of the oil used as mentioned in those provisions are to the duty less any rebate allowed in respect of it and accordingly those provisions shall have effect, and be deemed always to have had effect, with the insertion after the words " so used " of the words " less any rebate allowed in respect of the duty ".