
Changes to legislation: Finance Act 2008, Cross Heading: Kerosene used for aviation (avtur) is up to date with all changes known to be in force on or before 15 March 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

SCHEDULES

SCHEDULE 6

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

PART 1

FUEL USED IN AIRCRAFT AND BOATS

Kerosene used for aviation (avtur)

- 9 HODA 1979 is amended as follows.
- 10 In the heading of section 13AB, for “**misuse of kerosene**” substitute “**contravention of section 13AA**”.
- 11 After that section insert—

“13AC Use of rebated kerosene for private pleasure-flying

- (1) This section applies in respect of kerosene upon which a rebate under section 11(1)(c) has been allowed.
- (2) The kerosene must not be used as fuel for private pleasure-flying.
- (3) If, on the supply of a quantity of the kerosene to a person, the person makes a relevant declaration to the supplier—
- (a) subsection (2) does not apply in relation to that kerosene, and
- (b) the person 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 kerosene, and

R is the rate of the rebate under section 11(1)(c) at the time of the declaration.

- (5) 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.
- (6) Regulations may provide, in cases where kerosene to which subsection (2) applies and other kerosene is taken into an aircraft as fuel, for the order in which the different kinds of kerosene are to be treated (for the purposes of this section and section 13AD) as used.

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(7) In this section—

“private pleasure-flying” has the same meaning as in Article 14(1)(b) 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 kerosene, means a declaration, made in the way and form specified by or under regulations, that the kerosene is to be used for private pleasure-flying.

13AD Penalties for contravention of section 13AC

(1) This section applies if a person—

- (a) uses a quantity of kerosene in contravention of section 13AC(2), or
- (b) fails to comply with section 13AC(3)(b).

(2) The Commissioners may assess the amount specified in section 13AC(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 13AC(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 13AC(4) to the time of the declaration is to be read as the time of use.”

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)