



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}14D Penalties for misuse of rebated biodiesel or bioblend

- (1) If biodiesel or bioblend is used or taken into [^{F2}a fuel supply] in contravention of section 14C(1) or (2), the Commissioners may assess the amount specified in section 14C(4) as being excise duty due from any person who—
 - (a) used the biodiesel or bioblend, or
 - (b) was liable for it being taken into the [^{F3}fuel supply],and may notify the person or the person's representative accordingly.
- (2) Conduct within any of the following paragraphs attracts a penalty under section 9 of the Finance Act 1994 (civil penalties)—
 - (a) using biodiesel or bioblend in contravention of section 14C(1) or (2),
 - (b) becoming liable for biodiesel or bioblend being taken into a [^{F4}fuel supply] in contravention of section 14C(1) or (2), and
 - (c) supplying biodiesel or bioblend, [^{F5}having reason to believe] that it will be put to a particular use that is a prohibited use.
- (3) A person commits an offence if—
 - (a) the person intentionally uses biodiesel or bioblend in contravention of section 14C(1) or (2),
 - (b) the person is liable for biodiesel or bioblend being taken into a [^{F6}fuel supply] in contravention of section 14C(1) or (2), and knows that the taking in is in contravention of that provision, or
 - (c) the person supplies biodiesel or bioblend, intending that it will be put to a particular use that is a prohibited use.
- (4) “Prohibited use” means a use that would contravene section 14C(1) or (2) if no payment under section 14C(3) were made in respect of the biodiesel or bioblend.
- (5) A person guilty of an offence under this section is liable—
 - (a) on summary conviction, to—

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- (i) a fine not exceeding [^{F7}£20,000] or (if it is greater) 3 times the value of the biodiesel or bioblend in question, or
- (ii) imprisonment for a term not exceeding 12 months,
- or both, and
- (b) on conviction on indictment, to a fine or imprisonment for a term not exceeding 7 years or both.
- (6) Subsection (5)(a)(ii) has effect as if the reference there to 12 months were to 6 months—
- ^{F8}(a)
- (b) in this section as it extends to Northern Ireland.]
- [^{F9}(7) In this section as it extends to England and Wales, subsection (5)(a)(ii) has effect as if the reference there to 12 months were to the general limit in a magistrates' court (or, in relation to offences committed before 2 May 2022, to 6 months).]

Textual Amendments

- F1** Ss. 14A-14D inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 13](#), 26(b)
- F2** Words in s. 14D(1) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 13\(2\)](#)
- (a)**
- F3** Words in s. 14D(1)(b) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 13\(2\)\(b\)](#)
- F4** Words in s. 14D(2)(b) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 13\(3\)](#)
- F5** Words in s. 14D(2)(c) substituted (with effect in accordance with s. 121(4) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), s. [121\(3\)](#)
- F6** Words in s. 14D(3)(b) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 13\(4\)](#)
- F7** Sum in s. 14D(5)(a)(i) substituted for words (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 4\(6\)](#) (with reg. 5(1))
- F8** S. 14D(6)(a) omitted (7.2.2023 at 12.00 p.m.) by virtue of [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), [4\(2\)](#)
- F9** S. 14D(7) inserted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), [4\(3\)](#)

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Changes and effects yet to be applied to :

- s. 14D(5)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)

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\(5\)\(b\)](#)