



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

11 Rebate on heavy oil.

(1) Subject to sections 12 [F¹13, 13AA and 13AB] below, where heavy oil charged with the excise duty on hydrocarbon oil is delivered for home use, there shall be allowed on the oil at the time of delivery a rebate of duty at a rate—

[F²(a) in the case of fuel oil, of [F³£0.0966] a litre less than the rate at which the duty is for the time being chargeable;

(b) in the case of gas oil [F⁴...], of [F⁵£0.1007] a litre less than the rate at which the duty is for the time being chargeable;

[F⁶(ba)

(c) in the case of heavy oil [F⁷which is neither fuel oil nor] gas oil, equal to the rate at which the duty is for the time being chargeable.]

[F⁸(2) In this section—

“fuel oil” means heavy oil which contains in solution an amount of asphaltenes of not less than 0·5 per cent. or which contains less than 0·5 per cent. but not less than 0·1 per cent. of asphaltenes and has a closed flash point not exceeding 150°C; [F⁹...

[F⁹.....]

[F¹⁰(3) This subsection applies in any case where—

- (a) oil is delivered for home use,
- (b) regulations under section 24 below require, as a condition of allowing a rebate on the oil under subsection (1) above, that a marker prescribed by regulations under that section shall have been added to the oil, and
- (c) the marker is present at the time of delivery for home use but in such a proportion that its presence falls to be disregarded by virtue of provision made by regulations under that section.

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- (4) In any case where subsection (3) above applies, a rebate may be allowed on the oil at the time it is delivered for home use if it appears to the Commissioners to be appropriate to allow it.
- (5) Where a rebate is allowed under subsection (4) above, the rate at which the rebate is allowed—
- (a) shall be such rate as appears to the Commissioners to be appropriate, but
 - (b) shall not be less than 95 per cent. of, and shall not exceed, the rate of rebate specified in the relevant paragraph of subsection (1) above.]

Textual Amendments

- F1** Words in s. 11(1) substituted (1.10.1996) by 1996 c. 8, s. 5(2); S.I. 1996/2314, art. 2(b)
- F2** S. 11(1)(a)(b)(c) substituted for paragraphs (a) and (b) by Finance Act 1986 (c.41, SIF 40:1), s. 2(3)(4)
- F3** Word in s. 11(1)(a) substituted (1.10.2008) by Finance Act 2008 (c. 9), s. 15(6)(a)(9)
- F4** Words in s. 11(1)(b) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), s. 13(5)(a)(12)
- F5** Word in s. 11(1)(b) substituted (1.10.2008) by Finance Act 2008 (c. 9), s. 15(6)(b)(9)
- F6** S. 11(1)(ba) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), s. 13(5)(b)(12)
- F7** Words in s. 11(1)(c) substituted (15.8.1997) by 1997 c. 16, s. 7(5)(c); S.I. 1997/1960, art. 2
- F8** S. 11(2) substituted by Finance Act 1986 (c. 41, SIF 40:1), s. 2(3)(4)
- F9** S. 11(2): definition of “gas oil” and the preceding “and” repealed (15.8.1997) by 1997 c. 16, ss. 7(10), 113, Sch. 18 Pt. I Note; S.I. 1997/1960, art. 2
- F10** S. 11(3)-(5) inserted (28.7.2000) by 2000 c. 17, s. 10(2)

Modifications etc. (not altering text)

- C1** S. 11(1)(b)(ba)(c) restricted (subject to reg. 6 of the amending S.I.) (1.8.2002) by S.I. 2002/1773, regs. 4, 6

12 Rebate not allowed on fuel for road vehicles.

- (1) If, on the delivery of heavy oil for home use, it is intended to use the oil as fuel for a road vehicle, a declaration shall be made to that effect in the entry for home use and thereupon no rebate [^{F11}under section 11 above] shall be allowed in respect of that oil.
- (2) No heavy oil on whose delivery for home use rebate has been allowed [^{F12}(whether under [^{F13}section 11] above or 13AA(1) below)] shall—
- (a) be used as fuel for a road vehicle; or
 - (b) be taken into a road vehicle as fuel,
- unless an amount equal to the amount for the time being allowable in respect of rebate on like oil has been paid to the Commissioners in accordance with regulations made under section 24(1) below for the purposes of this section.

^{F14}(3)

Textual Amendments

- F11** Words in s. 12(1) inserted (24.7.2002) by 2002 c. 23, s. 6, Sch. 3 para. 6
- F12** Words in s. 12(2) inserted (1.10.1996) by 1996 c. 8, s. 5(3); S.I. 1996/2314, art. 2(b)
- F13** Words in s. 12(2) substituted (24.7.2002) by 2002 c. 23, s. 6, Sch. 3 para. 7

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F14 S. 12(3) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 8, 26\(b\)](#)

Modifications etc. (not altering text)

C2 S. 12(2) restricted by [S.I. 1989/2439](#), [reg. 2](#)

13 Penalties for misuse of rebated heavy oil.

- (1) ^{F15}Where any person]—
- (a) uses heavy oil in contravention of section 12(2) above; or
 - (b) is liable for heavy oil being taken into a road vehicle in contravention of that subsection,
- ^{F16}his use of the oil ^{F17}or his becoming so liable (or, where his conduct includes both, each of them)] shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)]. . .

^{F18}(1A) Where oil is used, or is taken into a road vehicle, in contravention of section 12(2) above, the Commissioners may—

- (a) assess an amount equal to the rebate on like oil at the rate in force at the time of the contravention as being excise duty due from any person who used the oil or was liable for the oil being taken into the road vehicle, and
- (b) notify him or his representative accordingly.]

(2) ^{F19}Where any person] supplies heavy oil having reason to believe that it will be put to a particular use ^{F19}and] that use would, if a payment under subsection (2) of section 12 above were not made in respect of the oil, contravene that subsection ^{F20}his supplying the oil shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

(3) A person who, with the intent that the restrictions imposed by section 12 above should be contravened,—

- (a) uses heavy oil in contravention of subsection (2) of that section; or
- (b) supplies heavy oil having reason to believe that it will be put to a particular use, being a use which would, if a payment under that subsection were not made in respect of the oil, contravene that subsection,

shall be guilty of an offence under this subsection.

(4) A person who is liable for heavy oil being taken into a road vehicle in contravention of subsection (2) of section 12 above shall be guilty of an offence under this subsection where the oil was taken in with the intent by him that the restrictions imposed by that section should be contravened.

(5) A person guilty of an offence under subsection (3) or (4) above shall be liable—

- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the oil in question, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding ^{F21}7 years], or to both.

(6) Any heavy oil—

- (a) taken into a road vehicle as mentioned in section 12(2) above or supplied as mentioned in subsection (2) or (3) above; or

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- (b) taken as fuel into a vehicle at a time when it is not a road vehicle and remaining in the vehicle as part of its fuel supply at a later time when it becomes a road vehicle,
shall be liable to forfeiture.

^{F22}(7)

Textual Amendments

- F15** Words in s. 13(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 51(1)(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F16** Words in s. 13(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 51(1)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F17** Words in s. 13(1) substituted (28.7.2000 with effect in relation to liability arising on or after 1.5.2000) by 2000 c. 17, **s. 8(2)(a)(4)**
- F18** S. 13(1A) inserted (28.7.2000 with effect in relation to liability arising on or after 1.5.2000) by 2000 c. 17, **s. 8(3)(4)**
- F19** Words in s. 13(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 51(2)(a)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F20** Words in s. 13(2) inserted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 51(2)(c)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F21** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(b)(6)**
- F22** S. 13(7) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 5 paras. 9, 26(b)**

Modifications etc. (not altering text)

- C3** S. 13 restricted (1.6.1997) by 1994 c. 9, **s. 12A(3)(c)** (as inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 1(1)**); S.I. 1997/1305, **art. 2**

^{F23}13A Rebate on unleaded petrol

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Textual Amendments

- F23** S. 13A omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **s. 13(7)(12)**

[^{F24}13AA]Restrictions on use of rebated kerosene.

- (1) If, on the delivery of kerosene for home use, it is intended to use the kerosene as fuel for—
- an engine provided for propelling an excepted vehicle, or
 - an engine which is used neither for propelling a vehicle nor for heating,
- a declaration shall be made to that effect and thereupon rebate shall be allowed at the rate for [^{F25}then in force under paragraph (b) of subsection (1) of section 11, instead of at the rate then in force under paragraph (c) of that subsection].
- (2) Subject to subsection (3) below, no kerosene on whose delivery for home use a rebate at the rate given by section 11(1)(c) above has been allowed shall—
- be used as fuel for an engine provided for propelling an excepted vehicle;

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- (b) be used as fuel for an engine which is used neither for propelling a vehicle nor for heating; or
 - (c) be taken into the fuel supply of an engine falling within paragraph (a) or (b) above.
- (3) Subsection (2) above does not apply to any quantity of kerosene in respect of which there has been paid to the Commissioners an amount equal to duty on the same quantity of gas oil at the rate for rebated gas oil which is in force at the time of the payment.
- (4) A payment under subsection (3) above shall be made in accordance with regulations made under section 24(1) below for the purposes of this section.
- ^{F26}(5)
- (6) For the purposes of this section and section 13AB below the rate for rebated gas oil which is in force at any time is the rate of duty which at that time is in force under [^{F27}section 6(1A) above in the case of heavy oil ^{F28}...] as reduced by the rate of rebate allowable at that time under section 11(1)(b) above.
- [Nothing in this section has the effect of allowing a rebate on bioblend or bioethanol ^{F29}(7) blend.]]

Textual Amendments

- F24** S. 13AA inserted (1.10.1996) by 1996 c. 8, s. 5(4); S.I. 1996/2314, art. 2
- F25** Words in s. 13AA(1) substituted (7.4.2005) by Finance Act 2005 (c. 7), s. 4(8)(12)
- F26** S. 13AA(5) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 10, 26(b)
- F27** Words in s. 13AA(6) substituted (15.8.1997) by 1997 c. 16, s. 7(6); S.I. 1997/1960, art. 2
- F28** Words in s. 13AA(6) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), s. 13(6)(12)
- F29** S. 13AA(7) added (1.1.2005) by Finance Act 2004 (c. 12), s. 10(6)(10)

Modifications etc. (not altering text)

- C4** S. 13AA(1) restricted (1.8.2002) by S.I. 2002/1773, regs. 4, 6

[^{F30}13AB Penalties for misuse of kerosene.

- (1) If a person uses kerosene in contravention of section 13AA(2) above—
- ^{F31}(a) [in respect of the quantity of kerosene used the Commissioners may assess as being excise duty due from him an amount equal to duty on the same quantity of gas oil at the rate for rebated gas oil which is in force at the time of the contravention, and they may notify him or his representative accordingly;]
 - (b) his use of the kerosene shall attract a penalty under section 9 of the ^{M1}Finance Act 1994 (civil penalties); and
 - (c) if he uses the kerosene with the relevant intent, he shall be guilty of an offence.
- (2) If a person is liable for kerosene being taken into a fuel supply of an engine in contravention of section 13AA(2) above—
- ^{F31}(a) [in respect of the quantity of kerosene taken into the fuel supply the Commissioners may assess as being excise duty due from him an amount equal to duty on the same quantity of gas oil at the rate for rebated gas oil

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which is in force at the time of the contravention, and they may notify him or his representative accordingly;]

- (b) his becoming so liable shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); and
- (c) if he has the relevant intent in relation to the kerosene being taken into the fuel supply, he shall be guilty of an offence.

^{F32}(3)

^{F33}(4)

(5) If—

- (a) a person supplies kerosene having reason to believe that it will be put to a particular use, and
- (b) that use is one which, if a payment is not made under subsection (3) of section 13AA above, will contravene subsection (2) of that section,

his supplying the kerosene shall attract a penalty under section 9 of the ^{M2}Finance Act 1994 (civil penalties) and, if he makes the supply with the relevant intent, he shall be guilty of an offence.

(6) In this section “the relevant intent” means the intent that the restrictions imposed by section 13AA(2) above shall be contravened.

(7) A person guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a penalty of the statutory maximum, or to imprisonment for a term not exceeding 6 months, or to both;
- (b) on conviction on indictment, to a penalty of any amount, or to a term of imprisonment not exceeding 7 years, or to both.

(8) Any kerosene falling within subsection (9) or (10) below is liable to forfeiture.

(9) Kerosene falls within this subsection if it is taken into a fuel supply in contravention of section 13AA(2) above.

(10) Kerosene falls within this subsection if—

- (a) it has been supplied in circumstances in which there is reason to believe that it will be put to a particular use; and
- (b) that use is one which, if payment is not made under subsection (3) of section 13AA above, will contravene subsection (2) of that section.]

Textual Amendments

F30 S. 13AB inserted (1.10.1998) by 1996 c. 8, s. 5(4); S.I. 1996/2314, art. 2

F31 S. 13AB(1)(a)(2)(a) substituted (1.10.1998) by 1998 c. 36, s. 20, Sch. 2 para. 4(2)(3); S.I. 1998/2243, art. 2

F32 S. 13AB(3) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 11, 26(b)

F33 S. 13AB(4) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 11, 26(b)

Marginal Citations

M1 1994 c. 9.

M2 1994 c. 9.

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14 Rebate on light oil for use as furnace fuel.

- (1) On light oil charged with the excise duty on hydrocarbon oil, and delivered for home use as furnace fuel for burning in vaporised or atomised form by a person for the time being approved in accordance with regulations made for the purposes of this subsection under section 24(1) below, there shall be allowed at the time of delivery a rebate of duty at a rate of [^{F34}£0.0966] a litre less than the rate at which the duty is charged.

[^{F35}(1A) No rebate shall be allowed under this section in respect of bioethanol blend.]

- (2) Except with the consent of the Commissioners, no oil in whose case rebate has been allowed under this section shall—

- (a) be put to a use otherwise than as mentioned in subsection (1) above; or
- (b) be acquired or taken into any vehicle, appliance or storage tank in order to be put to such a use.

- (3) In giving their consent for the purposes of subsection (2) above, the Commissioners may impose such conditions as they think fit.

- (4) [^{F36}Where any person]—

- (a) uses or acquires oil in contravention of subsection (2) above; or
- (b) is liable for oil being taken into a vehicle, appliance or storage tank in contravention of that subsection,

[^{F36}his use or acquisition of the oil or, as the case may be, his becoming so liable shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)]; and the Commissioners may [^{F37}assess the amount of rebate allowed on the oil as being excise duty due from him, and notify him or his representative accordingly.]

- (5) [^{F38}Where any person] supplies oil having reason to believe that it will be used otherwise than as mentioned in subsection (1) above [^{F38}and] that use without the consent of the Commissioners would contravene subsection (2) above [^{F39}his supplying the oil shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

- (6) A person who, with the intent that the restrictions imposed by subsection (2) above should be contravened,—

- (a) uses or acquires oil in contravention of that subsection; or
- (b) supplies oil having reason to believe that it will be put to a use otherwise than as mentioned in subsection (1) above, being a use which, without the consent of the Commissioners, would contravene subsection (2) above,

shall be guilty of an offence under this subsection.

- (7) A person who is liable for oil being taken into a vehicle, appliance or storage tank in contravention of subsection (2) above shall be guilty of an offence under this subsection where the oil was taken in with the intent by him that the restrictions imposed by that subsection should be contravened.

- (8) A person guilty of an offence under subsection (6) or (7) above shall be liable—

- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the oil in question, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding [^{F40}7 years], or to both.

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^{F41}(9)

- (10) Any oil acquired, or taken into a vehicle, appliance or storage tank, as mentioned in subsection (2) above, or supplied as mentioned in subsection (5) or (6) above, shall be liable to forfeiture.

Textual Amendments

- F34** Word in s. 14(1) substituted (1.10.2008) by Finance Act 2008 (c. 9), s. 15(7)(9)
- F35** S. 14(1A) inserted (1.1.2005) by Finance Act 2004 (c. 12), s. 10(7)(10)
- F36** Words in s. 14(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. III para. 52(1)(a)(b) (with s. 19(3)); S.I. 1994/2679, art. 3
- F37** Words in s. 14(4) substituted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 paras. 6(3); S.I. 1997/1305, art. 2
- F38** Words in s. 14(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. III para. 52(2)(a)(b) (with s. 19(3)); S.I. 1994/2679, art. 3
- F39** Words in s. 14(5) inserted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. III para. 52(2)(c); (with s. 19(3)); S.I. 1994/2679, art. 3
- F40** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(b)(6)
- F41** S. 14(9) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 12, 26(b)

Modifications etc. (not altering text)

- C5** S. 14 restricted (1.6.1997) by 1994 c. 9, s. 12A(3)(c) (as inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 paras. 1(1); S.I. 1997/1305, art. 2)
- C6** S. 14(1) restricted (1.8.2002) by S.I. 2002/1773, regs. 4, 6

^{F42}14A Rebate on biodiesel used other than as fuel for road vehicles

- (1) This section applies if, at the excise duty point, it is intended that biodiesel on which duty under section 6AA is charged will not be—
- (a) used as fuel for a road vehicle, or
 - (b) used as an additive or extender in any substance so used.
- (2) A rebate of duty is to be allowed on the biodiesel at a rate of [^{F43}£0.1007] a litre less than the rate of duty under section 6AA.
- (3) In this section “the excise duty point” has the same meaning as in section 1 of the Finance (No.2) Act 1992.

Textual Amendments

- F42** Ss. 14A-14D inserted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), Sch. 5 paras. 13, 26(b)
- F43** Word in s. 14A(2) substituted (1.10.2008) by Finance Act 2008 (c. 9), s. 15(8)(9)

14B Rebate on bioblend used other than as fuel for road vehicles

- (1) This section applies if, on the delivery for home use of bioblend on which duty under section 6AB is charged—
- (a) it is intended that the bioblend will not be—

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- (i) used as fuel for a road vehicle, or
 - (ii) used as an additive or extender in any substance so used, and
 - (b) if the heavy oil used to produce the bioblend was kerosene, it is intended that the bioblend will not be—
 - (i) used as fuel for an engine within paragraph (a) or (b) of section 13AA(1), or
 - (ii) used as an additive or extender in any substance so used.
- (2) A rebate of duty is to be allowed on the bioblend.
- (3) The rate per litre of the rebate is the sum of—
 - (a) HO% of the relevant hydrocarbon rebate rate, and
 - (b) BD% of the relevant biodiesel rebate rate.
- (4) “The relevant hydrocarbon rebate rate” is the rate specified in section 11(1) for the kind of heavy oil used to produce the bioblend.
- (5) “The relevant biodiesel rebate rate” is—
 - (a) if the heavy oil used to produce the bioblend was kerosene, the rate of duty under section 6AA, and
 - (b) otherwise, the rate of the rebate under section 14A.
- (6) Section 6AB(4) (meaning of “HO%” and “BD%”) applies for the purposes of subsection (3).

Textual Amendments

F42 Ss. 14A-14D inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 13, 26\(b\)](#)

14C Restrictions on use of rebated biodiesel and bioblend

- (1) Rebated biodiesel or bioblend must not be—
 - (a) used as fuel for a road vehicle,
 - (b) used as an additive or extender in any substance so used, or
 - (c) taken into a road vehicle as fuel or as an additive or extender in any substance used as fuel.
- (2) Rebated bioblend that was produced by mixing kerosene and biodiesel must not be—
 - (a) used as fuel for an engine within paragraph (a) or (b) of section 13AA(1),
 - (b) used as an additive or extender in any substance so used, or
 - (c) taken into the fuel supply of such an engine.
- (3) Subsections (1) and (2) do not apply to a quantity of biodiesel or bioblend if the amount specified in subsection (4) has been paid to the Commissioners, in accordance with regulations, in respect of it.
- (4) The amount is—
$$Q \times R$$
where—
 - Q is the quantity (in litres) of the biodiesel or bioblend, and
 - R is the rate of the rebate under section 14A or 14B at the time of payment.

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- (5) In subsection (3) “regulations” means regulations under section 24(1) made for the purposes of this section.

Textual Amendments

F42 Ss. 14A-14D inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 13, 26\(b\)](#)

14D Penalties for misuse of rebated biodiesel or bioblend

- (1) If biodiesel or bioblend is used or taken into a road vehicle 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 vehicle,
- 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 vehicle or the fuel supply of an engine in contravention of section 14C(1) or (2), and
 - (c) supplying biodiesel or bioblend, intending 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 vehicle or the fuel supply of an engine 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—
 - (i) a fine not exceeding the statutory maximum 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—
- (a) in this section as it extends to England and Wales, in relation to offences committed before the commencement of section 282 of the Criminal Justice

Status: Point in time view as at 01/10/2008.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Cross Heading: Rebate of duty is up to date with all changes known to be in force on or before 02 June 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)

- Act 2003 (increase in maximum term that may be imposed on summary conviction of offence triable either way), and
(b) in this section as it extends to Northern Ireland.]

Textual Amendments

F42 Ss. 14A-14D inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 13, 26\(b\)](#)

Status:

Point in time view as at 01/10/2008.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Cross Heading: Rebate of duty is up to date with all changes known to be in force on or before 02 June 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.