



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

13 Penalties for [^{F1}contravention of section 12].

(1) [^{F2}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 [^{F3}vehicle, vessel, machine or appliance] in contravention of that subsection,

[^{F4}his use of the oil [^{F5}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)]. . .

[^{F6}(1A) Where oil is used, or is taken into a [^{F7}vehicle, vessel, machine or appliance], 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 [^{F8}vehicle, vessel, machine or appliance], and
- (b) notify him or his representative accordingly.]

(2) [^{F9}Where any person] supplies heavy oil having reason to believe that it will be put to a particular use [^{F9}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 [^{F10}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.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 13 is up to date with all changes known to be in force on or before 14 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

- (4) A person who is liable for heavy oil being taken into a [^{F11}vehicle, vessel, machine or appliance] 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 [^{F12}£20,000] 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 [^{F13}7 years], or to both.
- (6) Any heavy oil—
- (a) taken into a [^{F14}vehicle, vessel, machine or appliance, other than an excepted machine, in contravention of] section 12(2) above or supplied as mentioned in subsection (2) or (3) above; or
 - (b) taken as fuel into [^{F15}a vehicle, vessel, machine or appliance at a time when it is an excepted machine and remaining in that vehicle, vessel, machine or appliance as part of its fuel supply at a later time when it ceases to be an excepted machine],
- shall be liable to forfeiture.

^{F16}(7)

Textual Amendments

- F1** Words in s. 13 heading substituted (1.11.2008) by [Finance Act 2008 \(c. 9\), Sch. 6 paras. 27, 37](#)
- F2** 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](#)
- F3** Words in s. 13(1)(b) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\), s. 102\(2\), Sch. 21 para. 6\(2\)\(b\)\(i\)](#)
- F4** 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](#)
- F5** 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\(2\)\(a\)\(4\)](#)
- F6** 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\(3\)\(4\)](#)
- F7** Words in s. 13(1A) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\), s. 102\(2\), Sch. 21 para. 6\(3\)\(a\)\(i\)](#)
- F8** Words in s. 13(1A)(a) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\), s. 102\(2\), Sch. 21 para. 6\(3\)\(b\)](#)
- F9** 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](#)
- F10** 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](#)
- F11** Words in s. 13(4) substituted (1.4.2022) by [Finance Act 2022 \(c. 3\), s. 76\(2\), Sch. 11 para. 3\(a\)](#)
- F12** Sum in s. 13(5)(a) 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\(3\)](#) (with reg. 5(1))
- F13** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 12\(1\)\(b\)\(6\)](#)
- F14** Words in s. 13(6)(a) substituted (1.4.2022) by [Finance Act 2022 \(c. 3\), s. 76\(2\), Sch. 11 para. 3\(b\)](#)

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F15 Words in s. 13(6)(b) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 6(7)(b)**

F16 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)

C1 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)**

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Changes and effects yet to be applied to :

- s. 13(1)(a) words substituted by [2021 c. 26 Sch. 21 para. 6\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(2)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(b).)
- s. 13(1)(b) words substituted by [2021 c. 26 Sch. 21 para. 6\(2\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(2)(b)(ii) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(c).)
- s. 13(1A) words inserted by [2021 c. 26 Sch. 21 para. 6\(3\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(3)(a)(ii) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(d).)
- s. 13(3)(a) words inserted by [2021 c. 26 Sch. 21 para. 6\(5\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(5)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(f).)
- s. 13(3)(b) words substituted by [2021 c. 26 Sch. 21 para. 6\(5\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(5)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(f).)
- s. 13(4) words inserted by [2021 c. 26 Sch. 21 para. 6\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(6) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(g).)
- s. 13(6)(a) words substituted by [2021 c. 26 Sch. 21 para. 6\(7\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(7)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(h).)

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