



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}13AB Penalties for [^{F2}contravention of section 13AA].

- (1) If a person uses kerosene in contravention of section 13AA(2) above—
 - [^{F3}(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 ^{F4}... in contravention of section 13AA(2) above—
 - [^{F3}(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 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.
- ^{F5}(3)
- ^{F6}(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,

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 13AB is up to date with all changes known to be in force on or before 03 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

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 [^{F7}£20,000,] 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

- F1** S. 13AB inserted (1.10.1998) by 1996 c. 8, s. 5(4); S.I. 1996/2314, art. 2
- F2** Words in s. 13AB heading substituted (1.11.2008) by Finance Act 2008 (c. 9), Sch. 6 paras. 10, 21
- F3** 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
- F4** Words in s. 13AB(2) omitted (1.4.2022) by virtue of Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 9
- F5** S. 13AB(3) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 11, 26(b)
- F6** S. 13AB(4) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 11, 26(b)
- F7** Sum in s. 13AB(7)(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(4) (with reg. 5(1))

Marginal Citations

- M1** 1994 c. 9.
- M2** 1994 c. 9.

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