



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Rebate of duty*

#### [<sup>F1</sup>14F Penalties for contravention of section 14E **E+W+S**]

- (1) This section applies if a person—
    - (a) uses a quantity of rebated heavy oil or bioblend in contravention of section 14E(2), or
    - (b) fails to comply with section 14E(3)(b).
  - (2) The Commissioners may assess the amount specified in section 14E(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)—
    - <sup>F2</sup>(a) .....
    - <sup>F3</sup>(b) .....
    - (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 14E(4) to the time of supply is to be read as the time of use.
- [ Rebated heavy oil or bioblend is liable to forfeiture if—
- <sup>F4</sup>(6) (a) it is in the fuel supply of an engine provided for propelling a vessel that is being used as a private pleasure craft, and
  - (b) its use would be in contravention of section 14E(2).]

#### **Extent Information**

**E1** This version of this provision extends to England and Wales and Scotland only; a separate version has been created for Northern Ireland only

*Status: There are multiple versions of this provision on screen. These apply to different geographical extents. Skip to: E+W+S - England, Wales and Scotland extent N.I. - Northern Ireland extent*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 14F 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*

### Textual Amendments

- F1** Ss. 14E, 14F inserted (1.11.2008) by [Finance Act 2008 \(c. 9\), Sch. 6 paras. 15, 21](#)
- F2** S. 14F(4)(a) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\), s. 123\(2\), Sch. 41 para. 25\(d\)\(ii\)](#); [S.I. 2009/511, art. 2 \(with art. 4\)](#)
- F3** S. 14F(4)(b) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\), s. 123\(2\), Sch. 41 para. 25\(d\)\(ii\)](#); [S.I. 2009/511, art. 2 \(with art. 4\)](#)
- F4** S. 14F(6) inserted (1.4.2022 for E.W.S.) by [Finance Act 2022 \(c. 3\), s. 76\(2\), Sch. 11 para. 5](#)

### [<sup>F5</sup>14F Penalties for contravention of section 14E **N.I.**

- (1) Conduct within any of the following paragraphs attracts a penalty under section 9 of the Finance Act 1994 (civil penalties)—
- (a) using restricted fuel in contravention of section 14E(1);
  - (b) becoming liable for restricted fuel being taken into the fuel supply of an engine—
    - (i) in contravention of section 14E(1), or
    - (ii) having reason to believe that it will be put to a particular use that is a prohibited use;
  - (c) supplying restricted fuel, having reason to believe that it will be put to a particular use that is a prohibited use.
- (2) An offence is committed if—
- (a) a person intentionally uses restricted fuel in contravention of section 14E(1),
  - (b) a person is liable for restricted fuel being taken into the fuel supply of an engine, and the restricted fuel was taken in with the intention by the person that restrictions imposed by section 14E(1) should be contravened, or
  - (c) a person supplies restricted fuel, intending that it will be put to a particular use that is a prohibited use.
- (3) A person guilty of an offence under this section is liable—
- (a) on summary conviction, to a fine not exceeding the maximum fine or imprisonment for a term not exceeding the maximum term (or both);
  - (b) on conviction on indictment, to a fine or imprisonment for a term not exceeding 7 years (or both).
- (4) For the purposes of subsection (3)(a) the “maximum fine” is—
- (a) in England and Wales, £20,000 or (if greater) 3 times the value of the heavy oil, biodiesel or bioblend in question;
  - (b) in Scotland or Northern Ireland, the statutory maximum or (if greater) 3 times the value of the heavy oil, biodiesel or bioblend in question.
- (5) For the purposes of subsection (3)(a) the “maximum term” is—
- (a) in England or Wales (subject to subsection (6)) or Scotland, 12 months;
  - (b) in Northern Ireland, 6 months.
- (6) In relation to an offence committed before [<sup>F6</sup>2 May 2022], subsection (5)(a) has effect in England and Wales as if for “12 months” there were substituted “6 months”.
- (7) Restricted fuel is liable to forfeiture if it is—
- (a) taken into the fuel supply of an engine as mentioned in section 14E(1),
  - (b) supplied as mentioned in subsection (1)(c) or (2)(c) above, or

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- (c) taken into the fuel supply of an engine provided for propelling a vessel at a time when it is not a private pleasure craft and remains in the vessel as part of that fuel supply at a later time when it becomes a private pleasure craft.
- (8) If rebated fuel is used or taken into the fuel supply of an engine in contravention of section 14E(1), the Commissioners may—
  - (a) assess an amount equal to the rebate on like fuel at the rate in force at the time of the contravention as being excise duty due from any person who—
    - (i) used the rebated fuel, or
    - (ii) was liable for it being taken into the fuel supply, and
  - (b) notify the person or the person's representative accordingly.
- (9) In this section—
  - “prohibited use” means a use that contravenes section 14E(1);
  - “rebated fuel” has the meaning given by section 14E(3);
  - “restricted fuel” has the meaning given by section 14E(2).]

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#### **Extent Information**

- E2** This version of this provision extends to Northern Ireland only; a separate version has been created for England and Wales and Scotland only

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#### **Textual Amendments**

- F5** S. 14F substituted (1.10.2021 for N.I.) by [Finance Act 2020 \(c. 14\), Sch. 11 paras. 9, 18](#); [S.I. 2021/740, reg. 3 \(with reg. 1\(2\)\)](#)
- F6** Words in s. 14F(6) substituted (28.4.2022 for N.I.) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), [Sch. Pt. 1](#)

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**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 14F omitted by [2021 c. 26 Sch. 21 para. 15](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 21 para. 15 was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(j).)

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