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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, SCHEDULE 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

Section 6.

#### MIXING OF REBATED OIL

The following is the Schedule which shall be inserted after Schedule 2 to the <sup>M1</sup>Misuse of rebated kerosene Hydrocarbon Oil Duties Act 1979—

#### “SCHEDULE 2A

#### MIXING OF REBATED OIL

##### PART I

##### LIGHT OIL

###### *Converting unleaded petrol into leaded petrol*

- 1 (1) A mixture which is leaded petrol is produced in contravention of this paragraph if such a mixture is produced by—
- (a) adding lead to unleaded petrol in respect of which a rebate has been allowed under subsection (1) of section 13A of this Act at the rate given by subsection (1A)(a) of that section;
  - (b) adding lead to unleaded petrol in respect of which a rebate has been allowed under subsection (1) of that section at the rate given by subsection (1A)(b) of that section; or
  - (c) adding lead to a mixture of unleaded petrol of a description mentioned in paragraph (a) above and unleaded petrol of a description mentioned in paragraph (b) above.
- (2) In sub-paragraph (1) above the reference to adding lead to unleaded petrol includes a reference to adding leaded petrol to unleaded petrol.
- (3) This paragraph is subject to any direction given under paragraph 3 below.

###### *Adding octane enhancers to low octane unleaded petrol*

- 2 (1) A mixture which is super-unleaded petrol is produced in contravention of this paragraph if such a mixture is produced by adding an octane enhancer to unleaded petrol in respect of which a rebate has been allowed under subsection (1) of section 13A of this Act at the rate given by subsection (1A)(b) of that section.
- (2) For the purposes of sub-paragraph (1) above “super-unleaded petrol” means unleaded petrol—
- (a) whose research octane number is not less than 96; and
  - (b) whose motor octane number is not less than 86.

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- (3) Subsection (1C) of section 13A applies for the purposes of this paragraph as it applies for the purposes of that section.
- (4) This paragraph is subject to any direction given under paragraph 3 below.

*Power to create exceptions*

- 3 The Commissioners may give a direction that, in such description of circumstances as may be specified in the direction, a mixture is not produced in contravention of paragraph 1 above or (as the case may be) paragraph 2 above.

**PART II**

HEAVY OIL

*Mixing partially rebated heavy oil with unrebated heavy oil*

- 4 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) gas oil in respect of which a rebate has been allowed under section 11(1)(b) of this Act; and
  - (b) heavy oil in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle.

*Mixing fully rebated heavy oil with unrebated heavy oil*

- 5 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) heavy oil which is neither fuel oil nor gas oil and in respect of which a rebate has been allowed under section 11(1)(c) of this Act; and
  - (b) heavy oil in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle.

*Mixing fully rebated heavy oil with partially rebated heavy oil*

- 6 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) heavy oil which is neither fuel oil nor gas oil and in respect of which a rebate has been allowed under section 11(1)(c) of this Act; and
  - (b) gas oil in respect of which a rebate has been allowed under section 11(1)(b) of this Act.

*Complex mixtures of heavy oils*

- 7 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced in contravention of more than one paragraph of paragraphs 4 to 6 above.

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### PART III

#### RATES OF DUTY, ETC.

##### *Rate for mixtures of light oil*

- 8 (1) Subject to paragraph 10 below, duty under section 20AAA(1) of this Act shall be charged at the following rates.
- (2) In the case of a mixture produced in contravention of paragraph 1 above, the rate is the rate for light oil in force at the time that the mixture is produced.
- (3) In the case of a mixture produced in contravention of paragraph 2 above, the rate is the rate produced by deducting from the rate for light oil in force at the time the mixture is produced the rate of rebate which at that time is in force under section 13A(1A)(a) of this Act.
- (4) In this paragraph “the rate for light oil” means the rate given in the case of light oil by section 6(1) of this Act.

##### *Rate for mixtures of heavy oil*

- 9 (1) Subject to paragraph 10 below, duty charged under subsection (2) of section 20AAA of this Act shall be charged at the rate for heavy oil in force at the time when the mixture is supplied as mentioned in that subsection.
- (2) In this paragraph “the rate for heavy oil” means the rate given in the case of heavy oil by section 6(1) of this Act.

##### *Credit for duty paid on ingredients of mixture*

- 10 Where duty is charged under section 20AAA of this Act in respect of any mixture, the amount of duty produced by applying paragraph 8 or 9 above shall be reduced by the amount of any duty under section 6 of this Act which the Commissioners are satisfied has been paid in respect of any ingredient of the mixture.

##### *Interpretation*

- 11 In this Schedule—  
“fuel oil” and “gas oil” have the same meanings as in section 11 of this Act;  
“leaded petrol” and “unleaded petrol” shall be construed in accordance with section 13A of this Act.”

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#### **Marginal Citations**

**M1** 1979 c. 5.

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