

SCHEDULES

SCHEDULE 3

HYDROCARBON OIL DUTIES: REBATED HEAVY OIL ETC

PART 1

REGULATING TRADERS IN REBATED HEAVY OIL

- 4 (1) Section 27 of the Hydrocarbon Oil Duties Act 1979 (c. 5) (interpretation) is amended as follows.
- (2) In subsection (1) insert (at the appropriate place)—
- ““controlled oil” means hydrocarbon oil in respect of which a rebate has been allowed under section 11(1)(b), (ba) or (c) or 13AA;”.
- (3) In the Table set out in subsection (3) (expressions used in the Act that have a meaning given by another Act included in the Customs and Excise Acts 1979), under the heading “Management Act” insert (at the appropriate places)—
- ““registered excise dealer and shipper””,
- and
- ““revenue trader””.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 4.