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SCHEDULES

SCHEDULE 17

AQUA METHANOL ETC

PART 1

AQUA METHANOL

Mixing of aqua methanol

- 6 (1) For the italic heading before section 20A substitute “ Mixing ”.
(2) After section 20AAB insert—

“20AAC Prohibition on mixing of aqua methanol

- (1) Aqua methanol on which duty under section 6AG(3)(a) of this Act has been charged must not be mixed with any relevant substance.
- (2) In subsection (1) “relevant substance” means biodiesel, bioethanol, bioblend, bioethanol blend or hydrocarbon oil.
- (3) A person commits an offence under this subsection if—
- (a) the person intentionally uses aqua methanol in contravention of subsection (1) above, or
 - (b) the person supplies aqua methanol, intending that it will be used in contravention of subsection (1) above.
- (4) A person guilty of an offence under subsection (3) above shall be liable—
- (a) on summary conviction in England and Wales—
 - (i) to imprisonment for a term not exceeding 12 months (or 6 months, if the offence was committed before the commencement of section 154(1) of the Criminal Justice Act 2003), or
 - (ii) to a fine not exceeding £20,000 or (if greater) 3 times the value of the aqua methanol in question,or both;
 - (b) on summary conviction in Scotland—
 - (i) to imprisonment for a term not exceeding 12 months, or
 - (ii) to a fine not exceeding the statutory maximum or (if greater) 3 times the value of the aqua methanol in question,or both;
 - (c) on summary conviction in Northern Ireland—
 - (i) to imprisonment for a term not exceeding 6 months, or

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- (ii) to a fine not exceeding the statutory maximum or (if greater) 3 times the value of the aqua methanol in question, or both;
 - (d) on conviction on indictment, to imprisonment for a term not exceeding 7 years or a fine, or both.
- (5) Any aqua methanol, or any mixture containing aqua methanol, in respect of which an offence under subsection (3) above has been committed shall be liable to forfeiture.

20AAD Mixing of aqua methanol in contravention of prohibition: adjustment of duty

- (1) A duty of excise shall be charged on a mixture which is produced by mixing aqua methanol on which duty under section 6AG(3)(a) of this Act has been charged with a relevant substance.
- (2) In subsection (1) “relevant substance” means biodiesel, bioethanol, bioblend, bioethanol blend or hydrocarbon oil.
- (3) The rate of duty on a mixture under subsection (1) shall be the rate of duty specified in section 6(1A)(c) (general rate for heavy oil).
- (4) The person liable to pay duty charged under this section on production of a mixture is the person producing the mixture.
- (5) Where it appears to the Commissioners—
 - (a) that a person (“P”) has produced a mixture on which duty is charged under this section, and
 - (b) that P is the person liable to pay the duty,
 they may assess the amount of duty due from P to the best of their judgment and notify that amount to P or P’s representative.
- (6) An assessment under subsection (5) above shall be treated as if it were an assessment under section 12(1) of the Finance Act 1994.
- (7) Where duty under a provision of this Act has been paid on an ingredient of a mixture, the duty charged under this section shall be reduced by the amount of any duty which the Commissioners are satisfied has been paid on the ingredient (but not to a negative amount).
- (8) The Commissioners may exempt a person from liability to pay duty under this section in respect of production of a mixture of a kind described in subsection (1) if satisfied that—
 - (a) the liability was incurred accidentally, and
 - (b) in the circumstances the person should be exempted.

Powers to allow reliefs”.

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