



HYDROCARBON OIL DUTIES ACT 1986

HYDROCARBON OIL DUTIES ACT 1986 (AMENDMENT) ORDER 2000

Approved by Tynwald

16 May 2000

Coming into operation

1 May 2000

In exercise of the powers conferred on the Treasury by section 28(2) of the Hydrocarbon Oil Duties Act 1986^(a) and section 180 of the Customs and Excise Management Act 1986^(b), and of all other powers enabling it in that behalf, the following Order is hereby made:-

Citation and commencement

1. (1) This Order may be cited as the Hydrocarbon Oil Duties Act 1986 (Amendment) Order 2000 and, subject to section 180 of the Customs and Excise Management Act 1986, shall be deemed to have come into operation on 1st May 2000.
- (2) Articles 3 and 4 in relation to liability arising on or after 1st May 2000.
- (3) Article 5 in relation to the use of rebated heavy oil on or after 1st May 2000.

Amendment

2. The Hydrocarbon Oil Duties Act 1986 shall be amended in accordance with the following.
3. In section 13(1) -
 - (a) for "or, as the case may be, his becoming so liable" substitute "or his becoming so liable (or, where his conduct includes both, each of them)", and
 - (b) omit the words from "and the Treasury" to the end of the subsection.
4. After section 13(1) insert -

"(1A) Where oil is used, or is taken into a road vehicle, in contravention of section 12(2), the Treasury may -

^(a) 1986 c.38.

^(b) 1986 c.34.

- (a) assess an amount equal to the rebate on like oil at the rate in force at the time of the contravention as being excise duty due from any person who used the oil or was liable for the oil being taken into the road vehicle, and
- (b) notify him or his representative accordingly.”.

5. In Schedule 5 omit -

- (a) paragraph 2(1)(b) and the word “or” immediately preceding it, and
- (b) paragraph 2(4).

Made this

5th day of

April

2000



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 13 of, and Schedule 5 to, the Hydrocarbon Oil Duties Act 1986.

The amendment to section 13 makes it clear that offences involving misuse of rebated heavy oil can be one, or both, of two types - use of the rebated fuel as road-fuel, and/or taking the rebated fuel into a road vehicle for use as road-fuel.

The changes to Schedule 5 have the effect of restricting use of rebated oil by traders to those involved in agriculture, horticulture and forestry, ensuring that those involved in haulage or waste management services are excluded from the relief available.