



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

6 Excise duty on hydrocarbon oil.

- (1) Subject to [^{F1}subsections (2) . . . ^{F2}and (3)] below, there shall be charged on hydrocarbon oil—
- (a) imported into the United Kingdom; or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being hydrocarbon oil chargeable with duty under paragraph (a) above, [^{F3}a duty of excise at [^{F4}the rates specified in subsection (1A) below.]]

^{F5}[(1A) The rates at which the duty shall be charged are—

- (a) [^{F6}£0.4832] a litre in the case of ultra low sulphur petrol;
- [^{F7}(aa) [^{F8}£0.4832] a litre in the case of sulphur-free petrol;]
- (b) [^{F9}£0.5766] a litre in the case of light oil other than ultra low sulphur petrol [^{F10}and sulphur-free petrol] ;
- (c) [^{F11}£0.4832] a litre in the case of ultra low sulphur diesel; and
- [^{F12}(ca) [^{F13}£0.4832] a litre in the case of sulphur-free diesel;]
- (d) [^{F14}£0.5465] a litre in the case of heavy oil other than ultra low sulphur diesel [^{F15}and sulphur-free diesel] .

- (2) Where imported hydrocarbon oil is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of that oil, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

(2A) ^{F16}

- [^{F17}(3) In the case of aviation gasoline, the duty of excise charged under subsection (1) above shall be at one half of the rate specified in [^{F18}subsection [^{F19}(1A)(b) above] .

- (4) In this Act “aviation gasoline” means light oil which—

Status: Point in time view as at 01/09/2005.

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- (a) is specially produced as fuel for aircraft; and
- (b) is not normally used in road vehicles; and
- (c) is delivered for use solely as fuel for aircraft.]]

Textual Amendments

- F1** Words substituted by Finance Act 1982 (c. 39, SIF 40:1), s. 4(2)(a)
- F2** Words inserted by Finance Act 1989 (c. 26, SIF 40:1), s. 1(1)(a) and repealed by Finance Act 1990 (c. 29, SIF 40:1), s. 132, Sch. 19 Pt. I Note
- F3** Words substituted by virtue of Finance Act 1981 (c. 35, SIF 40:1), s. 4(1)(3)
- F4** Words in s. 6(1)(b) substituted (15.8.1997) by 1997 c. 16, s. 7(2); S.I. 1997/1960, art. 2
- F5** S. 6(1A) substituted (1.10.2000) by 2000 c. 17, s. 5(3); S.I. 2000/2674, art. 2
- F6** Word in s. 6(1A)(a) substituted (1.9.2005) by Finance Act 2005 (c. 7), s. 5(2)(a)(9)
- F7** S. 6(1A)(aa) inserted (1.9.2004) by Finance Act 2004 (c. 12), s. 7(5)(a)(9)
- F8** Word in s. 6(1A)(aa) substituted (1.9.2005) by Finance Act 2005 (c. 7), s. 5(2)(b)(9)
- F9** Word in s. 6(1A)(b) substituted (1.9.2005) by Finance Act 2005 (c. 7), s. 5(2)(c)(9)
- F10** Words in s. 6(1A)(b) inserted (1.9.2004) by Finance Act 2004 (c. 12), s. 7(5)(b)(9)
- F11** Word in s. 6(1A)(c) substituted (1.9.2005) by Finance Act 2005 (c. 7), s. 5(2)(d)(9)
- F12** S. 6(1A)(ca) inserted (1.9.2004) by Finance Act 2004 (c. 12), s. 7(5)(c)(9)
- F13** Word in s. 6(1A)(ca) substituted (1.9.2005) by Finance Act 2005 (c. 7), s. 5(2)(e)(9)
- F14** Word in s. 6(1A)(d) substituted (1.9.2005) by Finance Act 2005 (c. 7), s. 5(2)(f)(9)
- F15** Words in s. 6(1A)(d) inserted (1.9.2004) by Finance Act 2004 (c. 12), s. 7(5)(d)(9)
- F16** S. 6(2A) inserted by Finance Act 1989 (c. 26, SIF 40:1), s. 1(1)(b) and repealed by Finance Act 1990 (c. 29, SIF 40:1), ss. 3(1)(b)(6), 132, Sch. 19 Pt. I Note
- F17** S. 6(3)(4) inserted by Finance Act 1982 (c. 39, SIF 40:1), s. 4(2)(b)
- F18** Words in s. 6(3) substituted (15.8.1997) by 1997 c. 16, s. 7(4); S.I. 1997/1960, art. 2
- F19** Words in s. 6(3) substituted (7.4.2005) by Finance Act 2005 (c. 7), s. 4(3)(12)

Modifications etc. (not altering text)

- C1** Words in s. 6(1) modified (*retrospective* to 6pm on 2.7.1997 until 14.8.1997) by 1997 c. 58, s. 11(1)(5)
- C2** S. 6(1A) modified (*temp.* to midnight on 14.6.2001) (*retrospective* to 7.3.2001 at 6pm) by 2001 c. 9, s. 1(2)(4)

[^{F20}6AA Excise duty on biodiesel

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of biodiesel.
- (2) In subsection (1) “chargeable use” means use—
 - (a) as fuel for any engine, motor or other machinery, ^{F21}...
 - (b) as an additive or extender in any substance so used.
 - ^{F22}(c) [for the production of bioblend.]
- (3) The rate of duty under this section shall be [^{F23}£0.2832] a litre.]

Textual Amendments

- F20** Ss. 6AA-6AC inserted (24.7.2002 with effect as mentioned in s. 5(6)(7) of the amending Act) by 2002 c. 23, s. 5(4)

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- F21** Word in s. 6AA(2) repealed (with effect in accordance with s. 11(2) of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 1\(1\)](#)
- F22** S. 6AA(2)(c) added (1.1.2005) by [Finance Act 2004 \(c. 12\), s. 11\(1\)\(2\)](#)
- F23** Word in s. 6AA(3) substituted (1.9.2005) by [Finance Act 2005 \(c. 7\), s. 5\(3\)\(9\)](#)

^{F24}**[6AB Excise duty on blends of biodiesel and heavy oils**

- (1) A duty of excise shall be charged on bioblend—
 - (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being bioblend chargeable with duty under paragraph (a) above. This is subject to subsection (6) below.
- (2) In this Act “bioblend” means any mixture that is produced by mixing—
 - (a) biodiesel, and
 - (b) heavy oil not charged with the excise duty on hydrocarbon oil.
- (3) The rate at which the duty shall be charged on any bioblend shall be a composite rate representing—
 - (a) in respect of the proportion of the bioblend that is hydrocarbon oil, the rate that would be applicable to the bioblend if it consisted entirely of heavy oil of the description that went into producing the bioblend, and
 - (b) in respect of the proportion of the bioblend that is biodiesel, the rate that would be applicable to the bioblend if it consisted entirely of biodiesel.
- (4) The references in subsection (3) above to the proportions of—
 - (a) hydrocarbon oil, and
 - (b) biodiesel,are to the proportions by volume to the nearest 0.001%.
- (5) If the Commissioners are not satisfied as to the proportion of biodiesel in any bioblend, the rate of duty chargeable shall be the rate that would be applicable to the bioblend if it consisted entirely of heavy oil of the description that went into producing the bioblend.
- (6) Where imported bioblend is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of the bioblend, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.]

Textual Amendments

- F24** Ss. 6AA-6AC inserted (24.7.2002 with effect as mentioned in s. 5(6)(7) of the amending Act) by [2002 c. 23, s. 5\(4\)](#)

^{F25}**[6AC Application to biodiesel and bioblend of provisions relating to hydrocarbon oil**

- (1) The Commissioners may by regulations provide for—
 - (a) references in this Act, or specified references in this Act, to hydrocarbon oil to be construed as including references to—
 - (i) biodiesel;

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- (ii) bioblend;
 - (b) references in this Act, or specified references in this Act, to duty on hydrocarbon oil to be construed as including references to duty under—
 - (i) section 6AA above;
 - (ii) section 6AB above;
 - (c) biodiesel, or bioblend, to be treated for the purposes of such of the following provisions of this Act as may be specified as if it fell within a specified description of hydrocarbon oil.
- (2) Where the effect of provision made under subsection (1) above is to extend any power to make regulations, provision made in exercise of the power as extended may be contained in the same statutory instrument as the provision extending the power.
- (3) In this section “specified” means specified by regulations under this section.
- (4) Regulations under this section may make different provision for different cases.
- (5) Paragraph (b) of subsection (1) above shall not be taken as prejudicing the generality of paragraph (a) of that subsection.]

Textual Amendments

F25 Ss. 6AA-6AC inserted (24.7.2002 with effect as mentioned in s. 5(6)(7) of the amending Act) by 2002 c. 23, s. 5(4)

[^{F26}6AD Excise duty on bioethanol

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of bioethanol.
- (2) In subsection (1) “chargeable use” means use—
- (a) as fuel for any engine, motor or other machinery,
 - (b) as an additive or extender in any substance so used, or
 - (c) for the production of bioethanol blend.
- (3) The rate of duty under this section shall be [^{F27}£0.2832] a litre.

Textual Amendments

F26 Ss. 6AD-6AF inserted (1.1.2005) by Finance Act 2004 (c. 12), s. 10(3)(10) (with s. 10(11))

F27 Word in s. 6AD(3) substituted (1.9.2005) by Finance Act 2005 (c. 7), s. 5(4)(9)

6AE Excise duty on blends of bioethanol and hydrocarbon oil

- (1) A duty of excise shall be charged on bioethanol blend—
- (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being bioethanol blend chargeable with duty under paragraph (a) above.

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- (2) In this Act “bioethanol blend” means any mixture that is produced by mixing—
 - (a) bioethanol, and
 - (b) hydrocarbon oil not charged with excise duty.
- (3) The rate at which the duty shall be charged on any bioethanol blend shall be a composite rate representing—
 - (a) in respect of the proportion of the blend that is hydrocarbon oil, the rate that would be applicable to the blend if it consisted entirely of hydrocarbon oil of the description that went into producing the blend, and
 - (b) in respect of the proportion of the blend that is bioethanol, the rate that would be applicable to the blend if it consisted entirely of bioethanol.
- (4) A reference in subsection (3) to a proportion is to a proportion by volume to the nearest 0.001%.
- (5) If the Commissioners are not satisfied as to the proportion of bioethanol in any bioethanol blend, the rate of duty chargeable shall be the rate that would be applicable to the blend if it consisted entirely of hydrocarbon oil of the description that went into producing the blend.
- (6) Where imported bioethanol blend is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of the blend, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

Textual Amendments

F26 Ss. 6AD-6AF inserted (1.1.2005) by [Finance Act 2004 \(c. 12\)](#), [s. 10\(3\)\(10\)](#) (with [s. 10\(11\)](#))

6AF Application to bioethanol and bioethanol blend of provisions relating to hydrocarbon oil

- (1) The Commissioners may by regulations provide for—
 - (a) references in this Act, or specified references in this Act, to hydrocarbon oil to be construed as including references to—
 - (i) bioethanol;
 - (ii) bioethanol blend;
 - (b) references in this Act, or specified references in this Act, to duty on hydrocarbon oil to be construed as including references to duty under—
 - (i) section 6AD above;
 - (ii) section 6AE above;
 - (c) bioethanol, or bioethanol blend, to be treated for the purposes of such of the following provisions of this Act as may be specified as if it fell within a specified description of hydrocarbon oil.
- (2) Where the effect of provision made under subsection (1) above is to extend any power to make regulations, provision made in exercise of the power as extended may be contained in the same statutory instrument as the provision extending the power.
- (3) In this section “specified” means specified by regulations under this section.
- (4) Regulations under this section may make different provision for different cases.

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- (5) Paragraph (b) of subsection (1) above shall not be taken as prejudicing the generality of paragraph (a) of that subsection.]

Textual Amendments

F26 Ss. 6AD-6AF inserted (1.1.2005) by [Finance Act 2004 \(c. 12\)](#), [s. 10\(3\)\(10\)](#) (with [s. 10\(11\)](#))

[6A ^{F28}Fuel substitutes.

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of any liquid [^{F29}which is not—
- (a) hydrocarbon oil,
 - (b) biodiesel,
 - (c) bioblend,
 - (d) bioethanol, or
 - (e) bioethanol blend.]
- (2) In this section “chargeable use” in relation to any substance means the use of that substance—
- (a) as fuel for any engine, motor or other machinery; or
 - [^{F30}(b) as an additive or extender in any substance so used.]
- ^{F31}[But the use of water is not a chargeable use if—
- (2A) (a) the water is comprised in an emulsion of water in gas oil, and
- (b) the emulsion is stabilised by additives.]
- (3) The rate of the duty under this section shall be prescribed by order made by the Treasury.
- (4) In the following provisions of this Act references to hydrocarbon oil shall be construed as including references to any substance on which duty is charged under this section; and, accordingly, references to duty on hydrocarbon oil shall be construed, where a substance is to be treated as such oil, as including references to duty under this section.
- (5) The Treasury may by order provide for any substance on which duty is charged under this section to be treated for the purposes of such of the following provisions of this Act as may be specified in the order as if it fell within [^{F32}such description of hydrocarbon oil as may be so specified].
- (6) In exercising their powers under this section, the Treasury shall so far as practicable secure—
- (a) that a substance set aside for use or used as mentioned in subsection (2)(a) above is—
 - (i) charged with duty at the same rate as, and
 - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,

[^{F33}hydrocarbon oil of the description] to which, when put to that use, it is most closely equivalent; and
 - (b) that a substance set aside for use or used as an additive or extender in any substance is—

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- (i) charged with duty at the same rate as, and
 - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,
 - the substance in which it is an additive or extender.
- (7) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (8) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (9) An order under this section—
- (a) may make different provision for different cases and for different substances;
 - (b) may prescribe the rate of duty under this section in respect of any substance by reference to the rate of duty under this Act in respect of any other substance; and
 - (c) in making different provision for different substances, may define a substance by reference to the use for which it is set aside or the use to which it is put.]

Textual Amendments

- F28** S. 6A inserted (1.12.1995) by 1993 c. 34, s. 11(1); S.I. 1995/2715, art. 2
- F29** Words in s. 6A(1) substituted (1.1.2005) by Finance Act 2004 (c. 12), s. 10(4)(10)
- F30** S. 6A(2)(b) substituted (with effect in accordance with s. 12(2) of the amending Act) by Finance Act 2004 (c. 12), s. 12(1)
- F31** S. 6A(2A) inserted (28.7.2000 with effect in relation to duty charged on or after 28.7.2000) by 2000 c. 17, s. 11(1)(2)
- F32** Words in s. 6A(5) substituted for s. 6A(5)(a)-(d) and the preceding words (24.7.2002) by 2002 c. 23, s. 7(1)(a)
- F33** Words in s. 6A(6)(a) substituted (24.7.2002) by 2002 c. 23, s. 7(1)(b)

F34⁷

Textual Amendments

- F34** S. 7 repealed (1.12.1995) by 1993 c. 34, ss. 11(2)(5), 213, Sch. 23 Pt. I; S.I. 1995/2715, art. 2

8 Excise duty on road fuel gas.

- (1) A duty of excise shall be charged on road fuel gas which is sent out from the premises of a person producing or dealing in road fuel gas and on which the duty charged by this section has not been paid.
- (2) The like duty of excise shall be charged on the setting aside for use, or on the use, by any person, as fuel in a road vehicle, of road fuel gas on which the duty charged by this section has not been paid.
- [^{F35}(3) The rate of the duty under this section shall be—
 - (a) in the case of natural road fuel gas, [^{F36}£0.1080] a kilogram, and

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(b) in any other case, [^{F37}£0.1270] a kilogram.]

(6) For the purposes of this Act, so far as it relates to the excise duty chargeable under this section, road fuel gas shall be deemed to be used as fuel in a road vehicle if, but only if, it is used as fuel for the engine provided for propelling the vehicle, or for an engine which draws its fuel from the same supply as that engine.

^{F38}(7)

Textual Amendments

- F35** S. 8(3) substituted (1.9.2004) by [Finance Act 2004 \(c. 12\), s. 6\(2\)\(4\)](#)
- F36** Word in [s. 8\(3\)\(a\)](#) substituted (1.9.2005) by [Finance Act 2005 \(c. 7\), s. 5\(5\)\(a\)\(9\)](#)
- F37** Word in [s. 8\(3\)\(b\)](#) substituted (1.9.2005) by [Finance Act 2005 \(c. 7\), s. 5\(5\)\(b\)\(9\)](#)
- F38** S. 8(7) repealed (1.5.1995) by [1995 c. 4, ss. 9, 162, Sch. 29 Pt. II](#)

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Changes to legislation:

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