



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *The dutiable commodities*

#### **1 Hydrocarbon oil.**

- (1) Subsections [<sup>F1</sup>(2) to (6)] below define the various descriptions of oil referred to in this Act.
- (2) “Hydrocarbon oil” means petroleum oil, coal tar, and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—
  - (a) solid or semi-solid at a temperature of 15°C or
  - (b) gaseous at a temperature of 15°C and under a pressure of 1013·25 millibars.
- (3) “Light oil” means hydrocarbon oil—
  - (a) of which not less than 90 per cent. by volume distils at a temperature not exceeding 210°C or
  - (b) which gives off an inflammable vapour at a temperature of less than 23°C when tested in the manner prescribed by the Acts relating to petroleum.
- (4) “Heavy oil” means hydrocarbon oil other than light oil.
- [<sup>F2</sup>(5) “Gas oil” means heavy oil of which not more than 50 per cent. by volume distils at a temperature not exceeding 240° C and of which more than 50 per cent. by volume distils at a temperature not exceeding 340° C.
- [ “Ultra low sulphur diesel” means gas oil—
  - <sup>F3</sup>(6) (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil;
  - (b) the density of which does not exceed 835 kilograms per cubic metre at a temperature of 15° C; and
  - (c) of which not less than 95 per cent. by volume distils at a temperature not exceeding 345° C.]]

*Status: Point in time view as at 28/07/2000. This version of this cross heading contains provisions that are not valid for this point in time.*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Cross Heading: The dutiable commodities is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

### Textual Amendments

- F1** Words in s. 1(1) substituted (15.8.1997) by 1997 c. 16, s. 7(1)(a)(10); S.I. 1997/1960, art. 2
- F2** S. 1(5)(6) inserted (15.8.1997) by 1997 c. 16, s. 7(1)(b)(10); S.I. 1997/1960, art. 2
- F3** S. 1(6) substituted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 8(1)(2)

## 2 Provisions supplementing s. 1.

- (1) The method of testing oil for the purpose of ascertaining its classification in accordance with section 1 above shall, subject to subsection (3)(b) of that section, be such as the Commissioners may direct.
- (2) Subject to subsection (3) below, the Treasury may from time to time direct that, for the purposes of any duty of excise for the time being chargeable on hydrocarbon oil, any specified description of light oil shall be treated as being heavy oil.
- (3) The Treasury shall not give a direction under subsection (2) above in relation to any description of oil unless they are satisfied that the description is one which should, according to its use, be classed with heavy oil.
- (4) For the purposes of the Customs and Excise Acts 1979, the production of hydrocarbon oil includes—
  - (a) the obtaining of one description of hydrocarbon oil from another description of hydrocarbon oil; and
  - (b) the subjecting of hydrocarbon oil to any process of purification or blending, as well as the obtaining of hydrocarbon oil from other substances or from any natural source.

<sup>F4</sup>(5) .....

### Textual Amendments

- F4** S. 2(5) repealed (15.10.1993) by 1993 c. 34, ss. 12(7)(a)(8), 213, Sch. 23 Pt.I; S.I. 1993/2215, art.3

VALID FROM 24/07/2002

### <sup>F5</sup>2AA Biodiesel

- (1) In this Act “biodiesel” means diesel quality liquid fuel—
  - (a) that is produced from biomass or waste cooking oil,
  - (b) the ester content of which is not less than 96.5% by weight, and
  - (c) the sulphur content of which does not exceed 0.005% by weight or is nil.
- (2) In subsection (1)—
  - (a) “diesel quality” means capable of being used for the same purposes as heavy oil;
  - (b) “liquid” does not include any substance that is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars;

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- (c) “biomass” means vegetable and animal substances constituting the biodegradable fraction of—
- (i) products, wastes and residues from agriculture, forestry and related activities, or
  - (ii) industrial and municipal waste.]

**Textual Amendments**

**F5** S. 2AA inserted (24.7.2002) by 2002 c. 23, s. 5(2)

[<sup>F6</sup>2A **Power to amend definitions.**

- (1) The Treasury may by order made by statutory instrument amend the definitions for the purposes of this Act of—
- “ultra low sulphur petrol”;
  - “unleaded petrol” and “leaded petrol”;
  - “higher octane unleaded petrol”; and
  - “ultra low sulphur diesel”.
- (2) An order under this section may contain such incidental, supplementary and transitional provision as appears to the Treasury to be appropriate.
- (3) No order shall be made under this section unless a draft of it has been laid before and approved by a resolution of the House of Commons.]

**Textual Amendments**

**F6** S. 2A inserted (28.7.2000) by 2000 c. 17, s. 7

**3 Hydrocarbon oil as ingredient of imported goods.**

Where imported goods contain hydrocarbon oil as a part or ingredient thereof, the oil shall be disregarded in the application to the goods of section 126 of the Management Act (charge of duty on manufactured or composite imported articles) unless in the opinion of the Commissioners the goods should, according to their use, be classed with hydrocarbon oil.

**Modifications etc. (not altering text)**

**C1** S. 3 modified (26.7.2002) by S.I. 2002/1928, reg. 3(2)(a)

<sup>F7</sup>4

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#### Textual Amendments

**F7** S. 4 repealed (1.12.1995) by 1993 c. 34, ss. 11(2)(5), 213, **Sch. 23 Pt.I**; S.I. 1995/2715, **art. 2**

## 5 Road fuel gas.

In this Act “road fuel gas” means any substance which is gaseous at a temperature of 15°C and under a pressure of 1013·25 millibars, and which is for use as fuel in road vehicles.

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