

Status: Point in time view as at 07/03/2001. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A is up to date with all changes known to be in force on or before 09 June 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)

SCHEDULES

[^{F1}SCHEDULE 2A

MIXING OF REBATED OIL]

Textual Amendments

F1 Sch. 2A inserted (15.11.1996) by 1996 c. 8, s. 6, Sch. 1; S.I. 1996/2751, art. 2

[PART I

LIGHT OIL

Converting unleaded petrol into leaded petrol

- 1 (1) A mixture which is leaded petrol is produced in contravention of this paragraph if such a mixture is produced by—
- [^{F2}(aa) adding lead to unleaded petrol in respect of which duty has been charged at the rate specified in section 6(1A)(a);]
 - [^{F3}(ab) adding lead to unleaded petrol in respect of which a rebate has been allowed under section 13A;]
 - (c) adding lead to a mixture of unleaded petrol of a description mentioned in [^{F4}paragraph (aa)]above and unleaded petrol of a description mentioned in [^{F5}paragraph (ab)] above.
- (2) In sub-paragraph (1) above the reference to adding lead to unleaded petrol includes a reference to adding leaded petrol to unleaded petrol.
- (3) This paragraph is subject to any direction given under paragraph 3 below.

[^{F6} *Converting unleaded petrol into higher octane unleaded petrol*]

Textual Amendments

F6 Sch. 2A para. 2 and cross-heading substituted (1.10.2000) by 2000 c. 17, ss. 5(6), 6, Sch. 1 para. 2(1); S.I. 2000/2674, art. 2

^{F72}

Status: Point in time view as at 07/03/2001. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A is up to date with all changes known to be in force on or before 09 June 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)

[^{F8}Mixing different kinds of unleaded petrol

Textual Amendments

F8 Sch. 2A para. 2A and cross-heading inserted (1.10.2000) by 2000 c. 17, ss. 5(6), 6, Sch. 1 para. 3(1); S.I. 2000/2674, art. 2

- ^{F9}2A (1) A mixture which is unleaded petrol is produced in contravention of this paragraph if the mixture is produced by mixing—
- (a) petrol on which duty has been paid at the rate specified in section 6(1A)(a), and
 - (b) petrol in respect of which a rebate has been allowed under section 13A, and the mixture produced is unleaded petrol that is not ultra low sulphur petrol.
- (2) This paragraph is subject to any direction given under paragraph 3.]

Power to create exceptions

- 3 The Commissioners may give a direction that, in such description of circumstances as may be specified in the direction, a mixture is not produced in contravention of [^{F10}paragraph 1 ^{F11}. . . or 2A above].

PART II

HEAVY OIL

Mixing partially rebated heavy oil with unrebated heavy oil

- 4 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) gas oil in respect of which a rebate has been allowed under section 11(1)(b) [^{F12}or (ba)] of this Act; and
 - (b) heavy oil in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle.

Textual Amendments

F12 Words in Sch. 2A para. 4(a) inserted (15.8.1997) by 1997 c. 16, s. 7(9)(a); S.I. 1997/1960, art. 2

Mixing fully rebated heavy oil with unrebated heavy oil

- 5 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) heavy oil which is neither fuel oil nor gas oil and in respect of which a rebate has been allowed under section 11(1)(c) of this Act; and
 - (b) heavy oil in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle.

Status: Point in time view as at 07/03/2001. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A is up to date with all changes known to be in force on or before 09 June 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)

Mixing fully rebated heavy oil with partially rebated heavy oil

- 6 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) heavy oil which is neither fuel oil nor gas oil and in respect of which a rebate has been allowed under section 11(1)(c) of this Act; and
 - (b) gas oil in respect of which a rebate has been allowed under section 11(1)(b) [^{F13}or (ba)] of this Act.

Textual Amendments

F13 Words in Sch. 2A para. 6(b) inserted (15.8.1997) by 1997 c. 16, s. 7(9)(b); S.I. 1997/1960, art. 2

[^{F14}Mixing different types of partially rebated gas oil

Textual Amendments

F14 Sch. 2A para. 6A inserted (15.8.1997) by 1997 c. 16, s. 7(9)(c); S.I. 1997/1960, art. 2

- ^{F15}6A A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) ultra low sulphur diesel in respect of which a rebate has been allowed under section 11(1)(ba) of this Act; and
 - (b) gas oil in respect of which a rebate has been allowed under section 11(1)(b) of this Act.]

Textual Amendments

F15 Sch. 2A para. 6A inserted (15.8.1997) by 1997 c. 16, s. 7(9)(c); S.I. 1997/1960, art. 2

Complex mixtures of heavy oils

- 7 A mixture of heavy oils is produced in contravention of this paragraph [^{F16}if the production of a mixture of two of the components of that mixture is a contravention of any of paragraphs 4 to 6A above.]

Textual Amendments

F16 Words in Sch. 2A para. 7 substituted (15.8.1997) by 1997 c. 16, s. 7(9)(d); S.I. 1997/1960, art. 2

[^{F17}PART IIA

UNREBATED HEAVY OIL

Textual Amendments

F17 Sch. 2A Pt. IIA para. 7A inserted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 9(4)(6)

Status: Point in time view as at 07/03/2001. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A is up to date with all changes known to be in force on or before 09 June 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)

- ^{F18}7A A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) ultra low sulphur diesel in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle; and
 - (b) heavy oil of any other description in respect of which, on its delivery for home use, such a declaration was made.]

Textual Amendments

F18 Sch. 2A Pt. IIA para. 7A inserted (*retrospective to 6pm on 17.3.1998*) by 1998 c. 36, s. 9(4)

VALID FROM 24/07/2002

[^{F19}PART 2BBIODIESEL

Textual Amendments

F19 Sch. 2A, Part 2B, para. 7B inserted (24.7.2002 with application as mentioned in s. 5(8)(b) of the amending Act) by 2002 c. 23, s. 5, Sch. 2 para. 5(3)

Mixing biodiesel with rebated heavy oil

- ^{F20}7B (1) A mixture is produced in contravention of this paragraph if it is produced by mixing—
- (a) biodiesel or a substance containing biodiesel, and
 - (b) rebated heavy oil.
- (2) In sub-paragraph (1)(b) above “rebated heavy oil” means heavy oil in respect of which a rebate has been allowed under section 11 of this Act.]

Textual Amendments

F19 Sch. 2A, Part 2B, para. 7B inserted (24.7.2002 with application as mentioned in s. 5(8)(b) of the amending Act) by 2002 c. 23, s. 5, Sch. 2 para. 5(3)

F20 Sch. 2A Part 2B, para. 7B inserted (24.7.2002 with application as mentioned in s. 5(8)(b) of the amending Act) by 2002 c. 23, s. 5, Sch. 2 para. 5(3)

PART III

RATES OF DUTY, ETC.

Rate for mixtures of light oil

- 8 (1) Subject to paragraph 10 below, duty under section 20AAA(1) of this Act shall be charged at the following rates.

Status: Point in time view as at 07/03/2001. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A is up to date with all changes known to be in force on or before 09 June 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)

[^{F21}(2) In the case of a mixture produced in contravention of paragraph 1 above, the rate is the rate in force under section 6(1A)(b) at the time the mixture is produced.]

(3)

[^{F22}(3A) In the case of a mixture produced in contravention of paragraph 2A above, the rate is that produced by deducting from the rate in force under section 6(1A)(b) at the time the mixture is produced the rebate which at that time is in force under section 13A.]

^{F23}(4)

Rate for mixtures of heavy oil

9 (1) Subject to paragraph 10 below, duty charged under subsection (2) of section 20AAA of this Act shall be charged at the rate for heavy oil in force at the time when the mixture is supplied as mentioned in that subsection.

[^{F24}(1A) Subject to paragraph 10 below, duty charged under subsection (2A) of section 20AAA of this Act shall be charged at the rate for heavy oil in force at the time when the mixture is produced.]

(2) In this paragraph “the rate for heavy oil” means the rate given [^{F25}by section 6(1A) of this Act in the case of heavy oil which is not ultra low sulphur diesel].

Textual Amendments

F24 Sch. 2A para. 9(1A) inserted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 9(5)(6)

F25 Words in Sch. 2A para. 9(2) substituted (15.8.1997) by 1997 c. 16, s. 7(9)(f); S.I. 1997/1960, art. 2

Credit for duty paid on ingredients of mixture

10[^{F26}(1)] [^{F27} . . . where duty is charged under section 20AAA of this Act in respect of any mixture, the amount of duty produced by applying paragraph 8 or 9 above shall be reduced by the amount of any duty under section 6 of this Act which the Commissioners are satisfied has been paid in respect of any ingredient of the mixture.

^{F28}(2)

Textual Amendments

F26 Sch. 2A para. 10(1) renumbered (1.10.2000) for Sch. 2A para. 10 by 2000 c. 17, ss. 5(6), 6, Sch. 1 para. 3(4); S.I. 2000/2674, art. 2

F27 Words in Sch. 2A para. 10(1) repealed (*retrospective* to 7.3.2001 at 6pm) by 2001 c. 9, ss. 2(5), 110, Sch. 33 Pt. 1(1) Note

F28 Sch. 2A para. 10(2) repealed (*retrospective* to 7.3.2001 at 6pm) by 2001 c. 9, ss. 2(5), 110, Sch. 33 Pt. 1(1) Note

Status: Point in time view as at 07/03/2001. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A is up to date with all changes known to be in force on or before 09 June 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)

10^[F40](1) ^[F41]Subject to sub-paragraph (2), where duty is charged under section 20AAA of this Act in respect of any mixture, the amount of duty produced by applying paragraph 8 or 9 above shall be reduced by the amount of any duty under section 6 of this Act which the Commissioners are satisfied has been paid in respect of any ingredient of the mixture.

^[F42](2) Sub-paragraph (1) does not apply in the case of any such mixture as is mentioned in paragraph 8(3A)(b) as regards the duty paid in respect of any ingredient in the mixture that is subject to a higher effective rate of duty than the resulting mixture.]

Textual Amendments

- F40** Sch. 2A para. 10(1) renumbered (1.10.2000) for Sch. 2A para. 10 by 2000 c. 17, ss. 5(6), 6, **Sch. 1 para. 3(4)**; S.I. 2000/2674, **art. 2**
- F41** Words in Sch. 2A para. 10(1) inserted (1.10.2000) by 2000 c. 17, ss. 5(6), 6, **Sch. 1 para. 3(4)**; S.I. 2000/2674, **art. 2**
- F42** Sch. 2A para. 10(2) inserted (1.10.2000) by 2000 c. 17, ss. 5(6), 6, **Sch. 1 para. 3(4)**; S.I. 2000/2674, **art. 2**

Interpretation

11 (1) In this Schedule—

^[F29] “fuel oil” has the same meaning] as in section 11 of this Act;

^{F30} . . .

^{F31}(2)

Status:

Point in time view as at 07/03/2001. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A is up to date with all changes known to be in force on or before 09 June 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.