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Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 3 is up to date with all changes known to be in force on or before 27 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

SCHEDULE 3

Section 21(1).

SUBJECTS FOR REGULATIONS UNDER SECTION 21

PART I

HYDROCARBON OIL

- 1 Prohibiting the production of hydrocarbon oil or any description of hydrocarbon oil except by a person holding a licence.
- 2 [^{F1}Specifying the circumstances in which any such licence may be surrendered or revoked]

Textual Amendments

- F1** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), [Sch. 5 para. 4](#)

- 3 Regulating the production, storage and warehousing of hydrocarbon oil or any description of hydrocarbon oil and the removal of any such oil to or from premises used for the production of any such oil.

Modifications etc. (not altering text)

- C1** Sch. 3 para. 3 modified (1.9.2004) by [The Biofuels and Other Fuel Substitutes \(Payment of Excise Duties etc.\) Regulations 2004 \(S.I. 2004/2065\)](#), regs. 1(1), [3\(1\)\(e\)](#)
- C2** Sch. 3 para. 3 modified by [S.I. 2004/2065](#), [reg. 3\(2\)\(g\)](#) (as inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), [regs. 1\(2\)](#), 8(2)(c))

- 4 Prohibiting the refining of hydrocarbon oil elsewhere than in a refinery.
- 5 Prohibiting the incorporation of gas in hydrocarbon oil elsewhere than in a refinery.
- 6 Regulating the use and storage of hydrocarbon oil in a refinery.

Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by [S.I. 2004/2065](#), [reg. 3\(2\)\(g\)](#) (as inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), [regs. 1\(2\)](#), 8(2)(c))

- 7 Regulating or prohibiting the removal to a refinery of hydrocarbon oil in respect of which any rebate has been allowed.

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Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)

8 Regulating the removal of imported hydrocarbon oil to a refinery without payment of the excise duty on such oil.

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)

9 Making provision for securing payment of the excise duty on any imported hydrocarbon oil received into a refinery.

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)

10 Relieving from the excise duty chargeable on hydrocarbon oil produced in the United Kingdom any such oil intended for exportation or shipment as stores.

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)

F²10A

Textual Amendments

F2 Sch. 3 para. 10A omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 6 paras. 7, 21**

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)

10B^{F3} Conferring power to require information relating to the supply or use of aviation gasoline to be given by producers, dealers and users.

Textual Amendments

F3 Sch. 3 Pt. I paras. 10A-C inserted by Finance Act 1992 (c. 39), **s. 4(5)**

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Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)

- 10C ^{F4} Requiring producers and users of and dealers in aviation gasoline to keep and produce records relating to aviation gasoline.

Textual Amendments

- F4** Sch. 3 Pt. I paras. 10A-C inserted by Finance Act 1992 (c. 39), **s. 4(5)**

Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)

- 11 Generally for securing and collecting the excise duty chargeable on hydrocarbon oil . . . ^{F5}.

Textual Amendments

- F5** Words repealed by Finance Act 1985 (c. 54, SIF 40:1), s. 7, Sch. 4 para. 4, **Sch. 27 Pt. I** Note 2

Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(c)**)
- C4** Sch. 3 para. 11 modified (26.7.2002) by S.I. 2002/1928, **reg. 3(1)(d)**
- C5** Sch. 3 para. 11 modified (1.9.2004) by The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004 (S.I. 2004/2065), **regs. 1(1), 3(1)(e)**

^{F6}**PART II**

Textual Amendments

- F6** Sch. 3 Pt. II repealed (1.12.1995) by 1993 c. 34, ss. 11(5), 213, **Sch. 23 Pt.I**; S.I. 1995/2715, **art. 2**

- 12 Prohibiting the production of petrol substitutes, and dealing in petrol substitutes on which the excise duty has not been paid, except by persons holding a licence.

- 13 Specifying the circumstances in which any such licence may be surrendered or revoked.

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.....

14 Regulating the production, dealing in, storage and warehousing of petrol substitutes and their removal to and from premises used therefor.

.....

15 Relieving from the excise duty petrol substitutes intended for exportation or shipment as stores.

.....

16 Generally for securing and collecting the excise duty.

In this Part of this Schedule “the excise duty” means the excise duty on petrol substitutes.

PART III

ROAD FUEL GAS

17 Prohibiting the production of gas, and dealing in gas on which the excise duty has not been paid, except by persons holding a licence.

18 [^{F8}Specifying the circumstances in which any such licence may be surrendered or revoked].

Textual Amendments

F8 Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), [Sch. 5 para. 4](#)

19 Regulating the production, dealing in, storage and warehousing of gas and the removal of gas to and from premises used therefor.

20 Requiring containers for gas to be marked in the manner prescribed by the regulations.

21 Conferring power to require information relating to the supply or use of gas and containers for gas to be given by producers of and dealers in gas, and by the person owning or possessing or for the time being in charge of any road vehicle which is constructed or adapted to use gas as fuel.

22 Requiring a person owning or possessing a road vehicle which is constructed or adapted to use gas as fuel to keep such accounts and records in such manner as may be prescribed by the regulations, and to preserve such books and documents relating to the supply of gas to or by him, or the use of gas by him, for such period as may be so prescribed.

23 Requiring the production of books or documents relating to the supply or use of gas or the use of any road vehicle.

24 Authorising the entry and inspection of premises (other than private dwelling-houses) and the examination of road vehicles, and authorising, or requiring the giving of facilities for, the inspection of gas found on any premises entered or on or in any road vehicle.

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25 Generally for securing and collecting the excise duty.

In this Part of this Schedule “the excise duty” means the excise duty chargeable under section 8 of this Act on gas, and “gas” means road fuel gas.

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