

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Part I is up to date with all changes known to be in force on or before 30 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

#### 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 [<sup>F1</sup>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.
  - 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.
  - 7 Regulating or prohibiting the removal to a refinery of hydrocarbon oil in respect of which any rebate has been allowed.
  - 8 Regulating the removal of imported hydrocarbon oil to a refinery without payment of the excise duty on such oil.
  - 9 Making provision for securing payment of the excise duty on any imported hydrocarbon oil received into a refinery.
  - 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.
- [<sup>F2</sup>10A <sup>F3</sup> Amending the definition of “aviation gasoline” in subsection (4) of section 6 of this Act.]

###### Textual Amendments

- F2** Sch. 3 Pt. I para. 10A substituted by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 3(5)(6)
- F3** Sch. 3 Pt. I paras. 10A-10C inserted by [Finance Act 1982 \(c. 39\)](#), s. 4(5)

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- 10B<sup>F4</sup> Conferring power to require information relating to the supply or use of aviation gasoline to be given by producers, dealers and users.

**Textual Amendments**

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

- 10C<sup>F5</sup> Requiring producers and users of and dealers in aviation gasoline to keep and produce records relating to aviation gasoline.

**Textual Amendments**

**F5** Sch. 3 Pt. I paras. 10A-C inserted by [Finance Act 1992 \(c. 39\), s. 4\(5\)](#)

- 11 Generally for securing and collecting the excise duty chargeable on hydrocarbon oil . . . <sup>F6</sup>.

**Textual Amendments**

**F6** 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)**

**C1** Sch. 3 para. 11 modified (26.7.2002) by [S.I. 2002/1928, reg. 3\(1\)\(d\)](#)

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