

Status: Point in time view as at 01/04/2022.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Cross Heading: As to control of storage, supply etc. of oil, entry of premises etc. is up to date with all changes known to be in force on or before 11 August 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 4

SUBJECTS FOR REGULATIONS UNDER SECTION 24

As to control of storage, supply etc. of oil, entry of premises etc.

17 Regulating the storage or movement of oil.

Modifications etc. (not altering text)

- C1** Sch. 4 para. 17 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)(f)**
- C2** Sch. 4 paras. 12-17 modified by [S.I. 2004/2065](#), **reg. 3(2A)(c)** (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)(d))

18 Restricting the supplying of oil in respect of which rebate has been allowed and not repaid or on which excise duty has not been paid.

^{F1}18A Prohibiting the use of aviation gasoline otherwise than as a fuel for aircraft.]

Textual Amendments

- F1** Sch. 4 paras. 18A, 18B inserted by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), s. 4(6)

^{F2}18B Prohibiting the taking of aviation gasoline into fuel tanks for engines other than aircraft engines.

Textual Amendments

- F2** Sch. 4 paras. 18A, 18B inserted by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), s. 4(6)

19 Requiring a person owning or possessing a [^{F3}vehicle, vessel, machine or appliance] which is constructed or adapted to use heavy oil as fuel to keep such accounts and records in such manner as may be prescribed, and to preserve such books and documents relating to the supply of heavy oil to or by him, or the use of heavy oil by him, for such period as may be prescribed.

Textual Amendments

- F3** Words in Sch. 4 para. 19 substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), **Sch. 21 paras. 23(2), (5)(a)**

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- 20 Requiring the production of books or documents relating to the supply or use of oil or the use of any vehicle ^{F4}, vessel, machine or appliance].

Textual Amendments

- F4** Words in Sch. 4 para. 20 inserted (cond.) (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 paras. 23(3), (5)(b)

- 21 ^{F5}(1) Authorising the entry and inspection of premises ^{F6}(including places of any description, and in particular tents or movable structures, other] than private dwelling-houses) and the examination of vehicles ^{F7}, vessels, machines or appliances], and authorising, or requiring the giving of facilities for, the inspection of oil found on any premises entered or on or in any vehicle ^{F8}, vessel, machine or appliance] and the taking of samples of any oil inspected.

^{F9}(2) In this paragraph “premises” includes any floating structure.

- (3) Nothing in sub-paragraph (1) enables regulations to be made authorising the examination of the interior of part of a vessel if that part is used as a dwelling.]

Textual Amendments

- F5** Sch. 4 para. 21 renumbered as Sch. 4 para. 21(1) (29.6.2021 for N.I. for specified purposes, 1.10.2021 for N.I. in so far as not already in force) by Finance Act 2020 (c. 14), Sch. 11 paras. 13(4)(a), 18; S.I. 2021/740, regs. 2, 3 (with reg. 1(2))
- F6** Words in Sch. 4 para. 21 substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 23(4)(a)
- F7** Words in Sch. 4 para. 21 substituted (cond.) (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 paras. 23(4)(b), (5)(c)
- F8** Words in Sch. 4 para. 21 substituted (cond.) (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 paras. 23(4)(c), (5)(d)
- F9** Sch. 4 para. 21(2)(3) inserted (29.6.2021 for N.I. for specified purposes, 1.10.2021 for N.I. in so far as not already in force) by Finance Act 2020 (c. 14), Sch. 11 paras. 13(4)(c), 18; S.I. 2021/740, regs. 2, 3 (with reg. 1(2))

Modifications etc. (not altering text)

- C3** Sch. 4 para. 21 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)(f)
- C4** Sch. 4 para. 21 modified by S.I. 2004/2065, reg. 3(2A)(c) (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)(d)

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