



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

The dutiable commodities

1 Hydrocarbon oil. **U.K.**

(1) [^{F1}The following provisions] 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.

^{F2}(3A)

^{F3}(3B)

[^{F4}(3C) “Unleaded petrol” means petrol that contains not more than 0.013 grams of lead per litre of petrol ^{F5}... .]

[^{F6}(3D) “Aviation gasoline” means light oil which—

- (a) is specially produced as fuel for aircraft,
- (b) at 37.8°C, has a Reid Vapour Pressure of not less than 38kPa and not more than 49kPa, and
- (c) is delivered for use solely as fuel for aircraft.]

(4) “Heavy oil” means hydrocarbon oil other than light oil.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 1 is up to date with all changes known to be in force on or before 18 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) View outstanding changes

[^{F7}(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.

^{F8}(6)]

^{F9}(7)

[^{F10}(8) “Kerosene” means heavy oil of which more than 50% by volume distils at a temperature of 240°C or less.]

Textual Amendments

- F1** Words in s. 1(1) substituted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 2\(2\), 26\(b\)](#)
- F2** S. 1(3A) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(2\)\(a\)\(12\)](#)
- F3** S. 1(3B) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(2\)\(a\)\(12\)](#)
- F4** S. 1(3A)-(3C) substituted for s. 1(3A)(3B) (1.9.2004) by [Finance Act 2004 \(c. 12\)](#), [s. 7\(1\)\(9\)](#)
- F5** Words in s. 1(3C) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(2\)\(b\)\(12\)](#)
- F6** S. 1(3D) inserted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 2, 21](#)
- F7** S. 1(5)(6) inserted (15.8.1997) by [1997 c. 16](#), [s. 7\(1\)\(b\)\(10\)](#); S.I. 1997/1960, [art. 2](#)
- F8** S. 1(6) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(2\)\(c\)\(12\)](#)
- F9** S. 1(7) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(2\)\(c\)\(12\)](#)
- F10** S. 1(8) inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 2\(3\), 26\(b\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6AB(6)-(8) substituted for s. 6AB(6) by [2002 c. 23 Sch. 2 para. 7\(2\)](#)
- s. 12(2ZA) inserted by [2021 c. 26 Sch. 21 para. 5\(1\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)
- s. 13(2)(a) words in s. 13(2) renumbered as s. 13(2)(a) by [2021 c. 26 Sch. 21 para. 6\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 13(2)(b) and words words substituted by [2021 c. 26 Sch. 21 para. 6\(4\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 14B(1)(ia) omitted by virtue of 2021 c. 26, Sch. 21 para. 11(3)(aa) (as inserted (cond.) by [2021 c. 26 Sch. 21 para. 11\(3\)\(aa\)para. 11\(5\)\(b\)](#))