



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

11 **Rebate on heavy oil.** U.K.

- (1) Subject to sections 12 [^{F1}13, 13AA and 13AB] below, where heavy oil charged with the excise duty on hydrocarbon oil is delivered for home use, there shall be allowed on the oil at the time of delivery a rebate of duty at a rate—
- [^{F2}(a) in the case of fuel oil, of [^{F3}£0.0194] a litre less than the rate at which the duty is for the time being chargeable;
 - (b) in the case of gas oil, of [^{F3}£0.0250] a litre less than the rate at which the duty is for the time being chargeable; and
 - (c) in the case of heavy oil other than fuel oil and gas oil, equal to the rate at which the duty is for the time being chargeable.]

[^{F4}(2) In this section—

“fuel oil” means heavy oil which contains in solution an amount of asphaltenes of not less than 0·5 per cent. or which contains less than 0·5 per cent. but not less than 0·1 per cent. of asphaltenes and has a closed flash point not exceeding 150°C; and

“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.]

Textual Amendments

- F1** Words in s. 11(1) substituted (1.10.1996) by 1996 c. 8, s. 5(2); S.I. 1996/2314, art. 2(b)
F2 S. 11(1)(a)(b)(c) substituted for paragraphs (a) and (b) by Finance Act 1986 (c.41, SIF 40:1), s. 2(3)(4)
F3 Words in s. 11(1)(a)(b) substituted (*retrospective* to 6pm on 26.11.1996) by 1997 c. 16, s. 6(3)(5)
F4 S. 11(2) substituted by Finance Act 1986 (c. 41, SIF 40:1), s. 2(3)(4)

Status:

Point in time view as at 01/06/1997. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 11 is up to date with all changes known to be in force on or before 16 July 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.