



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Supplementary*

#### **27 Interpretation.**

(1) In this Act—

- [<sup>F1</sup>“aviation gasoline” has the meaning given by section 6(4) above]
- [<sup>F2</sup>“bioblend” has the meaning given by section 6AB(2) above;]
- [<sup>F3</sup>“biodiesel” has the meaning given by section 2AA above;]
- [<sup>F4</sup>“ bioethanol ” has the meaning given by section 2AB above;
- “ bioethanol blend” has the meaning given by section 6AE(2) above;]
- [<sup>F5</sup>“controlled oil” means hydrocarbon oil in respect of which a rebate has been allowed under section 11(1)(b), (ba) or (c) or 13AA;]
- [<sup>F6</sup>“gas oil” has the meaning given by section 1(5) above;]
- “heavy oil” has the meaning given by section 1(4) above;
- <sup>F7</sup>  
...  
“hydrocarbon oil” has the meaning given by section 1(2) above;
- “light oil” has the meaning given by section 1(3) above;
- “the Management Act” means the <sup>M1</sup>Customs and Excise Management Act 1979;
- <sup>F8</sup>  
...  
<sup>F8</sup>  
...  
“the prescribed sum”, in relation to the penalty provided for an offence, means—
- (a) if the offence was committed in England [<sup>F9</sup>or Wales], the prescribed sum within the meaning of [<sup>F10</sup>section 32 of the Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act)];
- (b) if the offence was committed in Scotland, the prescribed sum within the meaning of [<sup>F11</sup>subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)];
- [<sup>F12</sup>(c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order

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1984 (£1,000 or other sum substituted by order under Article 17 of that Order);]

“rebate” means rebate of duty under section 11, [F13 13AA,][F14 13A][F15, 14 or 20AB] above, and “rebated” has a corresponding meaning;

[F16 “refinery” means any premises which—

- (a) are approved by the Commissioners for the treatment of hydrocarbon oil; or
- (b) are approved by them for the production of energy for use in the treatment of hydrocarbon oil at premises approved under paragraph (a) above or in the production of hydrocarbon oil at other premises used for the production of such oil;

and the Commissioners may approve any premises under paragraph (b) above if it appears to them that more than one-third of the energy will be produced for such use as is mentioned in that paragraph;]

“road fuel gas” has the meaning given by section 5 above; F17 . . .

“road vehicle” means a vehicle constructed or adapted for use on roads, but does not include any vehicle [F18 which is an excepted vehicle within the meaning given by Schedule 1 to this Act.].

[F19 “sulphur-free diesel” has the meaning given by section 1(7) above;]

[F19 “sulphur-free petrol” has the meaning given by section 1(3B) above;]

[F20 “ultra low sulphur diesel” has the meaning given by section 1(6) above.]

[F21 “ultra low sulphur petrol” has the meaning given by section 1(3A) above;]

F21 [ “unleaded petrol” and “leaded petrol” have the meaning given by [F22 section 1(3C) above.]]

[F23(1A) If in the case of any premises which the Commissioners can approve under paragraph (b) of the definition of “refinery” in subsection (1) above it appears to them appropriate to do so, they may direct that the provisions of this Act (other than that definition) shall apply to them as if, instead of being a refinery, they were other premises used for the production of hydrocarbon oil.]

- (2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

*Management Act*

“the Commissioners”

“container”

“the Customs and Excise Acts 1979”

“excise warehouse”

“goods”

“hovercraft”

“occupier”

“officer” and “proper” in relation to an officer

F24 [F25 “pipe-line”]

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“port”  
[<sup>F25</sup>“registered excise dealer and shipper”]  
[<sup>F26</sup>“representative”]  
[<sup>F27</sup>“revenue trader”]  
“ship”  
“shipment”  
“stores”  
“warehouse”

*Alcoholic Liquor Duties Act 1979*

<sup>F28</sup><sup>F29</sup>  
...  
“spirits”.

#### Textual Amendments

- F1** Words inserted by [Finance Act 1982 \(c. 39, SIF 40:1\), s. 4\(4\)](#)
- F2** S. 27(1): Definition of “bioblend” inserted (24.7.2002) by 2002 c. 23, s. 5, [Sch. 2 para. 6](#)
- F3** S. 27(1): Definition of “biodiesel” inserted (24.7.2002) by 2002 c. 23, s. 5, [Sch. 2 para. 6](#)
- F4** Words in s. 27(1) inserted (1.1.2005) by [Finance Act 2004 \(c. 12\), s. 10\(9\)\(10\)](#)
- F5** S. 27(1): Definition of “controlled oil” inserted (24.7.2002) by 2002 c. 23, s. 6, [Sch. 3 para. 4\(2\)](#)
- F6** S. 27(1): definition of “gas oil” inserted (15.8.1997) by 1997 c. 16, [s. 7\(8\)\(a\)](#); S.I. 1997/1960, [art. 2](#)
- F7** Definition of “higher octane unleaded petrol” in s. 27(1) repealed (*retrospective to 7.3.2001 at 6pm*) by 2001 c. 9, ss. 2(5), 110, [Sch. 33 Pt. 1\(1\)](#) Note
- F8** S. 27(1): definitions of “petrol substitute” and “power methylated spirits” repealed (1.12.1995) by 1993 c. 34, ss. 11(5), 213, [Sch. 23 Pt. I](#); S.I. 1995/2715, [art. 2](#)
- F9** Words substituted by S.I. 1984/703, (N.I. 3) Sch. 6 para. 10(a)
- F10** Words substituted by [Magistrates' Courts Act 1980 \(c. 43, SIF 82\), s. 154, Sch. 7 para. 181](#)
- F11** Words in s. 27(1) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), [Sch. 4 para. 21](#)
- F12** In the definition of “the prescribed sum” paragraph (c) inserted by S.I. 1984/703, (N.I. 3) Sch. 6 para. 10(b)
- F13** Words in s. 27(1) inserted (24.7.2002) by 2002 c. 23, s. 6, [Sch. 3 para. 9](#)
- F14** Word inserted by [Finance Act 1987 \(c. 16, SIF 40:1\), s. 1\(3\)\(4\)](#)
- F15** S. 27(1): words in definition of “rebate” substituted (11.5.2001) by 2001 c. 9, [s. 3\(3\)](#)
- F16** Definition substituted by [Finance Act 1981 \(c. 35, SIF 40:1\), s. 5\(3\)](#)
- F17** Word in s. 27(1) repealed (15.8.1997) by 1997 c. 16, s. 113, [Sch. 18 Pt. I](#) Note; S.I. 1997/1960, [art. 2](#)
- F18** Words in s. 27(1) substituted (1.7.1995) by 1995 c. 4, [s. 8\(1\)\(3\)](#)
- F19** Words in s. 27 inserted (1.9.2004) by [Finance Act 2004 \(c. 12\), s. 7\(8\)\(a\)\(9\)](#)
- F20** Words in s. 27(1) inserted (15.8.1997) by 1997 c. 16, [s. 7\(8\)\(b\)](#); S.I. 1997/1960, [art. 2](#)
- F21** Definitions of “ultra low sulphur petrol”, “unleaded petrol”, “leaded petrol” in s. 27(1) inserted (1.10.2000) by 2000 c. 17, [s. 5\(5\)](#); S.I. 2000/2674, [art. 2](#)
- F22** Words in s. 27 substituted (1.9.2004) by [Finance Act 2004 \(c. 12\), s. 7\(8\)\(b\)\(9\)](#)
- F23** S. 27(1A) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\), s. 5\(4\)](#)
- F24** Word inserted by [Finance Act 1985 \(c. 54, SIF 40:1\), s. 7, Sch. 4 para.3](#)
- F25** S. 27(3) Table: Words “registered excise dealer and shipper” inserted (24.7.2002) by 2002 c. 23, s. 6, [Sch. 3 para. 4\(3\)](#)
- F26** Words in s. 27(3) Table inserted (1.6.1997) by 1997 c. 16, s. 50(2), [Sch. 6 para. 6\(7\)](#); S.I. 1997/1305, [art. 2](#)
- F27** S. 27(3) Table: Words “revenue trader” inserted (24.7.2002) by 2002 c. 23, s. 6, [Sch. 3 para. 4\(3\)](#)
- F28** Words in s. 27(3) repealed (1.5.1995) by 1995 c. 4, s. 162, [Sch. 29 Pt. I](#)
- F29** Words in s. 27(3) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 29 Pt. I\(3\)](#); S.I. 2005/1523, [art. 2](#) (with [art. 3](#))

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#### **Marginal Citations**

**M1** 1979 c. 2.

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