



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

6 Excise duty on hydrocarbon oil

- (1) Subject to subsection (2) below, there shall be charged on hydrocarbon oil—
- (a) imported into the United Kingdom; or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being hydrocarbon oil chargeable with duty under paragraph (a) above,
- a duty of excise at the rate of £0.0660 a litre in the case of light oil and £0.0770 a litre in the case of heavy oil.
- (2) Where imported hydrocarbon oil is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of that oil, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.