



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Delivery of oil without payment of duty*

#### **9 Oil delivered for home use for certain industrial purposes. U.K.**

- (1) The Commissioners may permit hydrocarbon oil to be delivered for home use to an approved person, without payment of excise duty on the oil, where—
- (a) it is to be put by him to a use qualifying for relief under this section; or
  - (b) it is to be supplied by him in the course of a trade of supplying oil for any such use.

- <sup>F1</sup>(2) the uses of hydrocarbon oil qualifying for relief under this section are all uses which do not consist in either—
- (a) the use of the oil as fuel for any engine, motor or other machinery; or
  - (b) the use of the oil as heating fuel.]

- (4) Where the Commissioners are authorised to give permission under subsection (1) above in the case of any oil, but the permission is for any reason not given, they shall, if satisfied that the oil has been put by an approved person to a use qualifying for relief under this section, repay to him the amount of the excise duty paid on the oil, less any rebate allowed in respect of the duty.

- (5) In this section—
- (a) “an approved person” means a person for the time being approved in accordance with regulations made for any of the purposes of subsection (1) or (4) above under section 24(1) below; <sup>F2</sup> . . .

- <sup>F2</sup>(b) . . . . .

#### **Textual Amendments**

**F1** S. 9(2) substituted (1.1.1993) for s. 9(2) and (3) by [S.I. 1992/3158, reg. 3\(1\)](#)

**F2** S. 9(5)(b) and the word “and” immediately preceding it repealed (1.1.1993) by [S.I. 1992/3158, reg. 3\(2\)](#)

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**Status:** Point in time view as at 22/02/2024.

**Changes to legislation:** Hydrocarbon Oil Duties Act 1979, Section 9 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. (See end of Document for details)

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**Modifications etc. (not altering text)**

- C1** S. 9 restricted (subject to reg. 6 of the amending S.I.)(1.8.2002) by [S.I. 2002/1773](#), **regs. 5, 6**
- C2** S. 9 excluded (20.10.1995) by [S.I. 1995/2518](#), **reg. 118(b)**
- C3** [S. 9](#) excluded (1.8.2021) by S.I. 1995/2518, regs. 133AB(b), 133L, 133N (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**, 47)
- C4** S. 9(4) amended by [S.I. 1985/1032](#), **reg. 11(c)**
- C5** S. 9(4) amended (1.1.1993) by [S.I. 1992/3152](#), **reg. 11(d)** (with reg. 12)

**Status:**

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