



# Hydrocarbon Oil Duties Act 1979

## CHAPTER 5

### HYDROCARBON OIL DUTIES ACT 1979

#### *The dutiable commodities*

- 1 Hydrocarbon oil.
- 2 Provisions supplementing s. 1.
- 2AA Biodiesel
- 2A Power to amend definitions.
- 3 Hydrocarbon oil as ingredient of imported goods.
- 4 Petrol substitutes and power methylated spirits.
- 5 Road fuel gas.

#### *Charging provisions*

- 6 Excise duty on hydrocarbon oil.
- 6AA Excise duty on biodiesel
- 6AB Excise duty on blends of biodiesel and heavy oils
- 6AC Application to biodiesel and bioblend of provisions relating to hydrocarbon oil
- 6A Fuel substitutes.
- 7 Excise duty on petrol substitutes and power methylated spirits.
- 8 Excise duty on road fuel gas.

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

- 9 Oil delivered for home use for certain industrial purposes.
- 10 Restrictions on the use of duty-free oil.

#### *Rebate of duty*

- 11 Rebate on heavy oil.
- 12 Rebate not allowed on fuel for road vehicles.

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- 13 Penalties for misuse of rebated heavy oil.
- 13A Rebate on unleaded petrol.
- 13AA Restrictions on use of rebated kerosene.
- 13AB Penalties for misuse of kerosene.
- 14 Rebate on light oil for use as furnace fuel.

#### *Drawback*

- 15 Drawback of duty on exportation etc. of certain goods.
- 16 Drawback of duty on exportation etc. of power methylated spirits.

#### *Miscellaneous reliefs*

- 17 Heavy oil used by horticultural producers.
- 17A Biodiesel used otherwise than as road fuel
- 18 Fuel for ships in home waters.
- 19 Fuel used in fishing boats, etc.
- 19A Fuel for producing energy for refineries etc.
- 20 Contaminated or accidentally mixed oil.

#### *Mixing: adjustment of duty*

- 20A Mixing: adjustment of duty.
- 20AAA Mixing of rebated oil.
- 20AAB Mixing of rebated oil: supplementary.
- 20AA Power to allow reliefs.
- 20AB Power to allow reliefs for fuel testing etc

#### *Administration and enforcement*

- 21 Regulations with respect to hydrocarbon oil, petrol substitutes and road fuel gas.
- 22 Prohibition on use of petrol substitutes on which duty has not been paid.
- 23 Prohibition on use etc. of road fuel gas on which duty has not been paid.
- 23A Regulation of traders in controlled oil
- 23B Power to provide for exceptions to section 23A
- 24 Control of use of duty-free and rebated oil.
- 24AA Registered excise dealers and shippers regulations: special provision for traders in controlled oil
- 24A Penalties for misuse of marked oil.

#### *Supplementary*

- 25 Regulations.
- 26 Directions.
- 27 Interpretation.
- 28 Consequential amendments, repeals, savings and transitional provisions.
- 29 Citation and commencement.

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### SCHEDULES

#### SCHEDULE 1 — VEHICLES WHICH ARE NOT ROAD VEHICLES WITHIN THE MEANING OF THIS ACT

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*Vehicles excluded from definition of “road vehicle”*

1 Any vehicle while it is not used on a public...

*Tractors*

2 The following— (a) any vehicle exempted from vehicle excise duty...

*Interpretation*

3 In paragraph 1 above “public road” means a road which...

*Agricultural engines*

4 .A vehicle in respect of which there is current a...

*Vehicles used between different parts of land*

5 .....

*Mowing machines*

6 A mowing machine is an excepted vehicle.

*Snow clearing vehicles*

7 A vehicle is an excepted vehicle when it is—

*Gritters*

8 A vehicle is an excepted vehicle if it is constructed...

*Mobile cranes*

9 (1) A mobile crane is an excepted vehicle.

*Digging machines*

10 (1) A digging machine is an excepted vehicle.

*Works trucks*

11 (1) A works truck is an excepted vehicle.

*Road construction vehicles*

12 (1) A vehicle is an excepted vehicle if it is—...

*Road rollers*

13 A road roller is an excepted vehicle.

*Interpretation*

14 In this Schedule “ public road ” means a road...

SCHEDULE 2 — MEANING OF “HORTICULTURAL PRODUCE” FOR  
PURPOSES OF RELIEF UNDER SECTION 17

In section 17 of this Act “horticultural produce” means—

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## SCHEDULE 2A — Mixing of rebated oil

### Part I — LIGHT OIL

#### *Converting unleaded petrol into leaded petrol*

- 1 (1) A mixture which is leaded petrol is produced in...

#### *Adding octane enhancers to low octane unleaded petrol*

- 2 (1) A mixture which is super-unleaded petrol is produced in...

#### *Mixing different kinds of unleaded petrol*

- 2A (1) A mixture which is unleaded petrol is produced in...

#### *Power to create exceptions*

- 3 The Commissioners may give a direction that, in such description...

### Part II — HEAVY OIL

#### *Mixing partially rebated heavy oil with unrebated heavy oil*

- 4 A mixture of heavy oils is produced in contravention of...

#### *Mixing fully rebated heavy oil with unrebated heavy oil*

- 5 A mixture of heavy oils is produced in contravention of...

#### *Mixing fully rebated heavy oil with partially rebated heavy oil*

- 6 A mixture of heavy oils is produced in contravention of...

#### *Mixing different types of partially rebated gas oil*

- 6A A mixture of heavy oils is produced in contravention of...

#### *Complex mixtures of heavy oils*

- 7 A mixture of heavy oils is produced in contravention of...

### Part IIA — UNREBATED HEAVY OIL

- 7A A mixture of heavy oils is produced in contravention of...

— PART 2B BIODIESEL MIXING BIODIESEL WITH REBATED HEAVY OIL (1) A MIXTURE IS PRODUCED IN CONTRAVENTION OF THIS PARAGRAPH...

- 7B *Mixing biodiesel with rebated heavy oil*

### Part III — RATES OF DUTY, ETC.

#### *Rate for mixtures of light oil*

- 8 (1) Subject to paragraph 10 below, duty under section 20AAA(1)...

#### *Rate for mixtures of heavy oil*

- 9 (1) Subject to paragraph 10 below, duty charged under subsection...

#### *Credit for duty paid on ingredients of mixture*

- 10 Where duty is charged under section 20AAA of this Act...

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### *Interpretation*

11 In this Schedule— “fuel oil” and “gas oil” have the...

#### SCHEDULE 3 — SUBJECTS FOR REGULATIONS UNDER SECTION 21

##### Part I — HYDROCARBON OIL

- 1 Prohibiting the production of hydrocarbon oil or any description of...
- 2 Specifying the circumstances in which any such licence may be...
- 3 Regulating the production, storage and warehousing of hydrocarbon oil or...
- 4 Prohibiting the refining of hydrocarbon oil elsewhere than in a...
- 5 Prohibiting the incorporation of gas in hydrocarbon oil elsewhere than...
- 6 Regulating the use and storage of hydrocarbon oil in a...
- 7 Regulating or prohibiting the removal to a refinery of hydrocarbon...
- 8 Regulating the removal of imported hydrocarbon oil to a refinery...
- 9 Making provision for securing payment of the excise duty on...
- 10 Relieving from the excise duty chargeable on hydrocarbon oil produced...
- 10A Amending the definition of “aviation gasoline” in subsection (4) of...
- 10B Conferring power to require information relating to the supply or...
- 10C Requiring producers and users of and dealers in aviation gasoline...
- 11 Generally for securing and collecting the excise duty chargeable on...

##### Part II — PETROL SUBSTITUTES

- 12 Prohibiting the production of petrol substitutes, and dealing in petrol...
- 13 Specifying the circumstances in which any such licence may be...
- 14 Regulating the production, dealing in, storage and warehousing of petrol...
- 15 Relieving from the excise duty petrol substitutes intended for exportation...
- 16 Generally for securing and collecting the excise duty. In this...

##### Part III — ROAD FUEL GAS

- 17 Prohibiting the production of gas, and dealing in gas on...
- 18 Specifying the circumstances in which any such licence may be...
- 19 Regulating the production, dealing in, storage and warehousing of gas...
- 20 Requiring containers for gas to be marked in the manner...
- 21 Conferring power to require information relating to the supply or...
- 22 Requiring a person owning or possessing a road vehicle which...
- 23 Requiring the production of books or documents relating to the...
- 24 Authorising the entry and inspection of premises (other than private...
- 25 Generally for securing and collecting the excise duty. In this...

#### SCHEDULE 4 — SUBJECTS FOR REGULATIONS UNDER SECTION 24

##### *As to grant of relief. . .*

- 1 Regulating the approval of persons for purposes of section 9(1)...
- 2 Enabling permission under section 9(1) of this Act to be...
- 3 Requiring claims or applications for repayment under section 9(4), 17,...

##### *As to mixing of oil*

- 4 Imposing restrictions on the mixing with other oil of any...

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*As to marking of oil*

- 5 Requiring as a condition of allowing rebate on, or delivery...
- 6 Prescribing the substances which are to be used as markers...
- 7 Providing that the presence of a marker shall be disregarded...
- 8 Prohibiting the addition to any oil of any prescribed marker...
- 9 Prohibiting the removal from any oil of any prescribed marker...
- 10 Prohibiting the addition to oil of any substance, not being...
- 11 Regulating the storage or movement of prescribed markers.
- 12 Requiring any person who adds a prescribed marker to any...
- 13 Requiring, in such circumstances or subject to such exceptions as...
- 14 Requiring any person who supplies oil in which a prescribed...
- 15 Prohibiting the sale of any oil the colour of which...
- 16 Prohibiting the importation of oil in which any prescribed marker,...

*As to control of storage, supply etc. of oil, entry of premises etc.*

- 17 Regulating the storage or movement of oil.
- 18 Restricting the supplying of oil in respect of which rebate...
- 18A Prohibiting the use of aviation gasoline otherwise than as a...
- 18B Prohibiting the taking of aviation gasoline into fuel tanks for...
- 19 Requiring a person owning or possessing a road vehicle which...
- 20 Requiring the production of books or documents relating to the...
- 21 Authorising the entry and inspection of premises (other than private...

*Interpretation*

- 22 In this Schedule— “oil” means hydrocarbon oil; “prescribed” means prescribed...

SCHEDULE 5 — SAMPLING

- 1 The person taking a sample— (a) if he takes it...
- 2 (1) The result of an analysis of a sample shall...
- 3 (1) Subject to sub-paragraph (2) below, in any such proceedings...
- 4 (1) Any notice required or authorised to be given under...
- 5 In this Schedule “authorised analyst” means— (a) the Government Chemist...
- 6 References in this Schedule to the taking of a sample...
- 7 This Schedule shall have effect in its application to a...

SCHEDULE 6 — CONSEQUENTIAL AMENDMENTS

*Finance Act 1965 and Finance Act (Northern Ireland) Act 1965*

- 1 In section 92(2) of the Finance Act 1965 and section...

*Transport Act 1968*

- 2 In section 69 of the Transport Act 1968 (revocation etc....
- 3, 4, 5 .....

*Excise Duties (Gas as Road Fuel) Order 1972*

- 6 In Article 3 of the Excise Duties (Gas as Road...
- 7 .....

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## SCHEDULE 7 — REPEALS

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