



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *The dutiable commodities*

#### **1 Hydrocarbon oil**

- (1) Subsections (2) to (4) below define the various descriptions of oil referred to in this Act.
- (2) " Hydrocarbon oil" means petroleum oil, coal tar, and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—
  - (a) solid or semi-solid at a temperature of 15° C, or
  - (b) gaseous at a temperature of 15 °C and under a pressure of 1013.25 millibars.
- (3) " Light oil " means hydrocarbon oil—
  - (a) of which not less than 90 per cent. by volume distils at a temperature not exceeding 210°C, or
  - (b) which gives off an inflammable vapour at a temperature of less than 23 °C when tested in the manner prescribed by the Acts relating to petroleum.
- (4) " Heavy oil" means hydrocarbon oil other than light oil.

#### **2 Provisions supplementing s. 1**

- (1) The method of testing oil for the purpose of ascertaining its classification in accordance with section 1 above shall, subject to subsection (3)(b) of that section, be such as the Commissioners may direct.
- (2) Subject to subsection (3) below, the Treasury may from time to time direct that, for the purposes of any duty of excise for the time being chargeable on hydrocarbon oil, any specified description of light oil shall be treated as being heavy oil.
- (3) The Treasury shall not give a direction under subsection (2) above in relation to any description of oil unless they are satisfied that the description is one which should, according to its use, be classed with heavy oil.

- (4) For the purposes of the Customs and Excise Acts 1979, the production of hydrocarbon oil includes—
- (a) the obtaining of one description of hydrocarbon oil from another description of hydrocarbon oil; and
  - (b) the subjecting of hydrocarbon oil to any process of purification or blending, as well as the obtaining of hydrocarbon oil from other substances or from any natural source.
- (5) Where heavy oil having a temperature exceeding 15°C is measured for the purpose of ascertaining the amount of any duty of excise chargeable, or of any rebate or drawback allowable, on the oil and the Commissioners are satisfied that the oil is artificially heated, the duty shall be charged or the rebate or drawback shall be allowed on the number of litres which, in the opinion of the Commissioners, the oil would have measured if its temperature had been 15°C.

### **3 Hydrocarbon oil as ingredient of imported goods**

Where imported goods contain hydrocarbon oil as a part or ingredient thereof, the oil shall be disregarded in the application to the goods of section 126 of the Management Act (charge of duty on manufactured or composite imported articles) unless in the opinion of the Commissioners the goods should, according to their use, be classed with hydrocarbon oil.

### **4 Petrol substitutes and power methylated spirits**

- (1) In this Act " petrol substitute" means any liquid intended to take the place of petrol as fuel for internal combustion piston engines, being neither hydrocarbon oil nor power methylated spirits.
- (2) In subsection (1) above, " liquid" does not include a substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (3) In this Act " power methylated spirits" means spirits methylated in such manner as may be prescribed by regulations made under section 77 of the Alcoholic Liquor Duties Act 1979 for methylated spirits of that class.

### **5 Road fuel gas**

In this Act " road fuel gas " means any substance which is gaseous at a temperature of 15 °C and under a pressure of 1013.25 millibars, and which is for use as fuel in road vehicles.