

*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Introductory Text is up to date with all changes known to be in force on or before 10 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)*



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

An Act to consolidate the enactments relating to the excise duties on hydrocarbon oil, petrol substitutes, power methylated spirits and road fuel gas. [22nd February 1979]

### Modifications etc. (not altering text)

- C1** Act amended by Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 24(1)(3)** and Police and Criminal Evidence Act 1984 (c. 60, SIF 95), **s. 114(1)**
- C2** Act modified by S.I. 1990/2167, **art. 5**
- C3** Act modified by Alcoholic Liquor Duties Act 1979 (c. 4), **Sch. 2A para. 3(5)** (as inserted (22.2.2006) by Finance Act 2004 (c. 12), **Sch. 1**; S.I. 2006/201, **art. 2**)
- C4** Act modified (17.7.2012) by Finance Act 2012 (c. 14), **s. 188**
- C5** Act applied (with modifications) (31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), **ss. 5, 11(1)(e)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- C6** Act applied (31.12.2020) by 1994 c. 23, s. 16(1) (as substituted by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 13** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7))

### Commencement Information

- I1** Act wholly in force at 1.4.1979 see s. 29(2)

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