

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Paragraph 3 is up to date with all changes known to be in force on or before 07 June 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) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 1A

EXCEPTED MACHINES

Textual Amendments

F1 Sch. 1A inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 22

Special vehicles

- 3 (1) A special vehicle at a time when it is used—
- (a) for purposes relating to agriculture, horticulture, pisciculture or forestry, including when it is going to or from the place where it is to be or has been used for such purposes, ^{F2}...
 - (b) on a golf course or on land maintained by a community amateur sports club ^{F3}, or
 - (c) to go to, or from, a golf course or land maintained by a community amateur sports club to be used, or after being used, on the golf course or land.]
- (2) A special vehicle used in any other circumstances provided it uses fuel gas for fuel.
- (3) In this paragraph, a “special vehicle” is a vehicle of any weight but otherwise designed, constructed and used as mentioned in Part 4 of Schedule 1 to the Vehicle Excise and Registration Act 1994.]

Textual Amendments

- F2** Word in Sch. 1A para. 3(1)(a) omitted (1.4.2022) by virtue of Finance Act 2022 (c. 3), s. 76(2), Sch. 11 para. 9(b)(i)
- F3** Sch. 1A para. 3(1)(c) and word inserted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), Sch. 11 para. 9(b)(ii)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6AB(6)-(8) substituted for s. 6AB(6) by [2002 c. 23 Sch. 2 para. 7\(2\)](#)
- s. 12(2ZA) inserted by [2021 c. 26 Sch. 21 para. 5\(1\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)
- s. 13(2)(a) words in s. 13(2) renumbered as s. 13(2)(a) by [2021 c. 26 Sch. 21 para. 6\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 13(2)(b) and words words substituted by [2021 c. 26 Sch. 21 para. 6\(4\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 14B(1)(ia) omitted by virtue of 2021 c. 26, Sch. 21 para. 11(3)(aa) (as inserted (cond.) by [2021 c. 26 Sch. 21 para. 11\(3\)\(aa\)para. 11\(5\)\(b\)](#)