
Status: Point in time view as at 01/05/1995.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2 is up to date with all changes known to be in force on or before 15 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)

SCHEDULES

SCHEDULE 2 U.K.

Section 17(7).

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

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

- (a) fruit;
 - (b) vegetables of a kind grown for human consumption, including fungi, but not including maincrop potatoes or peas grown for seed, for harvesting dry or for vining;
 - (c) flowers, pot plants and decorative foliage;
 - (d) herbs;
 - (e) seeds other than pea seeds, and bulbs and other material, being seeds, bulbs or material for sowing or planting for the production of—
 - (i) fruit,
 - (ii) vegetables falling within paragraph (b) above,
 - (iii) flowers, plants or foliage falling within paragraph (c) above, or
 - (iv) herbs,or for reproduction of the seeds, bulbs or other material planted; or
 - (f) trees and shrubs, other than trees grown for the purpose of afforestation;
- but does not include hops.

Status:

Point in time view as at 01/05/1995.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, SCHEDULE 2 is up to date with all changes known to be in force on or before 15 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.