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Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 2A 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

[^{F1}SCHEDULE 2A U.K.]

MIXING OF REBATED OIL]

Textual Amendments

F1 Sch. 2A inserted (15.11.1996) by 1996 c. 8, s. 6, Sch. 1; S.I. 1996/2751, art. 2

PART I U.K.

LIGHT OIL

[Converting unleaded petrol into leaded petrol]

- 1 (1) A mixture which is leaded petrol is produced in contravention of this paragraph if such a mixture is produced by—
- (a) adding lead to unleaded petrol in respect of which a rebate has been allowed under subsection (1) of section 13A of this Act at the rate given by subsection (1A)(a) of that section;
 - (b) adding lead to unleaded petrol in respect of which a rebate has been allowed under subsection (1) of that section at the rate given by subsection (1A)(b) of that section; or
 - (c) adding lead to a mixture of unleaded petrol of a description mentioned in paragraph (a) above and unleaded petrol of a description mentioned in paragraph (b) above.
- (2) In sub-paragraph (1) above the reference to adding lead to unleaded petrol includes a reference to adding leaded petrol to unleaded petrol.
- (3) This paragraph is subject to any direction given under paragraph 3 below.

Adding octane enhancers to low octane unleaded petrol

- 2 (1) A mixture which is super-unleaded petrol is produced in contravention of this paragraph if such a mixture is produced by adding an octane enhancer to unleaded petrol in respect of which a rebate has been allowed under subsection (1) of section 13A of this Act at the rate given by subsection (1A)(b) of that section.
- (2) For the purposes of sub-paragraph (1) above “super-unleaded petrol” means unleaded petrol—
- (a) whose research octane number is not less than 96; and

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- (b) whose motor octane number is not less than 86.
- (3) Subsection (1C) of section 13A applies for the purposes of this paragraph as it applies for the purposes of that section.
- (4) This paragraph is subject to any direction given under paragraph 3 below.

VALID FROM 01/10/2000

[^{F2}Mixing different kinds of unleaded petrol]

Textual Amendments

F2 Sch. 2A para. 2A and cross-heading inserted (1.10.2000) by 2000 c. 17, ss. 5(6), 6, Sch. 1 para. 3(1); S.I. 2000/2674, art. 2

- ^{F3}2A (1) A mixture which is unleaded petrol is produced in contravention of this paragraph if the mixture is produced by mixing unleaded petrol of any two or more of the following descriptions—
- (a) petrol on which duty has been paid at the rate specified in section 6(1A)(a),
 - (b) petrol in respect of which a rebate has been allowed under section 13A(1A)(b),
 - (c) petrol in respect of which a rebate has been allowed under section 13A(1A)(a),
- where the mixture produced is petrol of a description subject to a higher effective rate of duty than one or more of the ingredients of the mixture.
- (2) The comparison required by sub-paragraph (1) shall be made by reference to the effective rates of duty in force at the time the mixture is produced.
- (3) This paragraph is subject to any direction given under paragraph 3.

Textual Amendments

F3 Sch. 2A para. 2A inserted (1.10.2000) by 2000 c. 17, ss. 5(6), 6, Sch. 1 para. 3(1); S.I. 2000/2674, art. 2

Power to create exceptions

- 3 The Commissioners may give a direction that, in such description of circumstances as may be specified in the direction, a mixture is not produced in contravention of paragraph 1 above or (as the case may be) paragraph 2 above.

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PART II U.K.

HEAVY OIL

Mixing partially rebated heavy oil with unrebated heavy oil

- 4 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) gas oil in respect of which a rebate has been allowed under section 11(1)(b) [^{F4}or (ba)] of this Act; and
 - (b) heavy oil in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle.

Textual Amendments

F4 Words in [Sch. 2A para. 4\(a\)](#) inserted (15.8.1997) by [1997 c. 16, s. 7\(9\)\(a\)](#); [S.I. 1997/1960, art. 2](#)

Mixing fully rebated heavy oil with unrebated heavy oil

- 5 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) heavy oil which is neither fuel oil nor gas oil and in respect of which a rebate has been allowed under section 11(1)(c) of this Act; and
 - (b) heavy oil in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle.

Mixing fully rebated heavy oil with partially rebated heavy oil

- 6 A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) heavy oil which is neither fuel oil nor gas oil and in respect of which a rebate has been allowed under section 11(1)(c) of this Act; and
 - (b) gas oil in respect of which a rebate has been allowed under section 11(1)(b) [^{F5}or (ba)] of this Act.

Textual Amendments

F5 Words in [Sch. 2A para. 6\(b\)](#) inserted (15.8.1997) by [1997 c. 16, s. 7\(9\)\(b\)](#); [S.I. 1997/1960, art. 2](#)

[^{F6}Mixing different types of partially rebated gas oil

Textual Amendments

F6 [Sch. 2A para. 6A](#) inserted (15.8.1997) by [1997 c. 16, s. 7\(9\)\(c\)](#); [S.I. 1997/1960, art. 2](#)

- ^{F7}6A A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) ultra low sulphur diesel in respect of which a rebate has been allowed under section 11(1)(ba) of this Act; and

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- (b) gas oil in respect of which a rebate has been allowed under section 11(1) (b) of this Act.]

Textual Amendments

F7 Sch. 2A para. 6A inserted (15.8.1997) by 1997 c. 16, s. 7(9)(c); S.I. 1997/1960, art. 2

Complex mixtures of heavy oils

- 7 A mixture of heavy oils is produced in contravention of this paragraph [^{F8}if the production of a mixture of two of the components of that mixture is a contravention of any of paragraphs 4 to 6A above.]

Textual Amendments

F8 Words in Sch. 2A para. 7 substituted (15.8.1997) by 1997 c. 16, s. 7(9)(d); S.I. 1997/1960, art. 2

[^{F9}PART IIA U.K.]

UNREBATED HEAVY OIL

Textual Amendments

F9 Sch. 2A Pt. IIA para. 7A inserted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 9(4)(6)

- ^{F10}7A A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing—
- (a) ultra low sulphur diesel in respect of which, on its delivery for home use, a declaration was made that it was intended for use as fuel for a road vehicle; and
 - (b) heavy oil of any other description in respect of which, on its delivery for home use, such a declaration was made.]

Textual Amendments

F10 Sch. 2A Pt. IIA para. 7A inserted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 9(4)

VALID FROM 24/07/2002

[^{F11}PART 2BBIODIESEL

Textual Amendments

F11 Sch. 2A, Part 2B, para. 7B inserted (24.7.2002 with application as mentioned in s. 5(8)(b) of the amending Act) by 2002 c. 23, s. 5, Sch. 2 para. 5(3)

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Mixing biodiesel with rebated heavy oil

- ^{F12}7B (1) A mixture is produced in contravention of this paragraph if it is produced by mixing—
- (a) biodiesel or a substance containing biodiesel, and
 - (b) rebated heavy oil.
- (2) In sub-paragraph (1)(b) above “rebated heavy oil” means heavy oil in respect of which a rebate has been allowed under section 11 of this Act.]

Textual Amendments

- F11** Sch. 2A, Part 2B, para. 7B inserted (24.7.2002 with application as mentioned in s. 5(8)(b) of the amending Act) by 2002 c. 23, s. 5, Sch. 2 para. 5(3)
- F12** Sch. 2A Part 2B, para. 7B inserted (24.7.2002 with application as mentioned in s. 5(8)(b) of the amending Act) by 2002 c. 23, s. 5, Sch. 2 para. 5(3)

PART III U.K.

RATES OF DUTY, ETC.

Rate for mixtures of light oil

- 8 (1) Subject to paragraph 10 below, duty under section 20AAA(1) of this Act shall be charged at the following rates.
- (2) In the case of a mixture produced in contravention of paragraph 1 above, the rate is the rate for light oil in force at the time that the mixture is produced.
 - (3) In the case of a mixture produced in contravention of paragraph 2 above, the rate is the rate produced by deducting from the rate for light oil in force at the time the mixture is produced the rate of rebate which at that time is in force under section 13A(1A) (a) of this Act.
 - (4) In this paragraph “the rate for light oil” means the rate given in the case of light oil by [^{F13}section 6(1A)] of this Act.

Textual Amendments

- F13** Words in Sch. 2A para. 8(4) substituted (15.8.1997) by 1997 c. 16, s. 7(9)(e); S.I. 1997/1960, art. 2

Rate for mixtures of heavy oil

- 9 (1) Subject to paragraph 10 below, duty charged under subsection (2) of section 20AAA of this Act shall be charged at the rate for heavy oil in force at the time when the mixture is supplied as mentioned in that subsection.

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[^{F14}(1A) Subject to paragraph 10 below, duty charged under subsection (2A) of section 20AAA of this Act shall be charged at the rate for heavy oil in force at the time when the mixture is produced.]

(2) In this paragraph “the rate for heavy oil” means the rate given [^{F15}by section 6(1A) of this Act in the case of heavy oil which is not ultra low sulphur diesel].

Textual Amendments

F14 Sch. 2A para. 9(1A) inserted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 9(5)(6)

F15 Words in Sch. 2A para. 9(2) substituted (15.8.1997) by 1997 c. 16, s. 7(9)(f); S.I. 1997/1960, art. 2

Credit for duty paid on ingredients of mixture

10 Where duty is charged under section 20AAA of this Act in respect of any mixture, the amount of duty produced by applying paragraph 8 or 9 above shall be reduced by the amount of any duty under section 6 of this Act which the Commissioners are satisfied has been paid in respect of any ingredient of the mixture.

Interpretation

11 In this Schedule—

[^{F16} “fuel oil” has the same meaning] as in section 11 of this Act;

“leaded petrol” and “unleaded petrol” shall be construed in accordance with section 13A of this Act.

Textual Amendments

F16 Words in Sch. 2A para. 11 substituted (15.8.1997) by 1997 c. 16, s. 7(9)(g); S.I. 1997/1960, art. 2

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