Status: Point in time view as at 15/08/1997.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Part II is up to date with all changes known to be in force on or before 09 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)

SCHEDULES

[F1SCHEDULE 2A

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 II

HEAVY OIL

Mixing partially rebated heavy oil with unrebated heavy oil

- 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) [FI 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

F1 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

- 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

- 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) I^{F2}or (ba) of this Act.

Status: Point in time view as at 15/08/1997.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Part II is up to date with all changes known to be in force on or before 09 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)

Textual Amendments

F2 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

f^{F3} Mixing different types of partially rebated gas oil

Textual Amendments

F3 Sch. 2A para. 6A inserted (15.8.1997) by 1997 c. 16, s. 7(9)(c); S.I. 1997/1960, art. 2

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

Textual Amendments

F4 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

A mixture of heavy oils is produced in contravention of this paragraph [F5 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

F5 Words in Sch. 2A para. 7 substituted (15.8.1997) by 1997 c. 16, s. 7(9)(d); S.I. 1997/1960, art. 2

Status:

Point in time view as at 15/08/1997.

Changes to legislation:

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