



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

The dutiable commodities

1 Hydrocarbon oil.

- (1) Subsections [^{F1}(2) to (6)] below define the various descriptions of oil referred to in this Act.
- (2) “Hydrocarbon oil” means petroleum oil, coal tar, and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—
 - (a) solid or semi-solid at a temperature of 15°C or
 - (b) gaseous at a temperature of 15°C and under a pressure of 1013·25 millibars.
- (3) “Light oil” means hydrocarbon oil—
 - (a) of which not less than 90 per cent. by volume distils at a temperature not exceeding 210°C or
 - (b) which gives off an inflammable vapour at a temperature of less than 23°C when tested in the manner prescribed by the Acts relating to petroleum.
- (4) “Heavy oil” means hydrocarbon oil other than light oil.
- [^{F2}(5) “Gas oil” means heavy oil of which not more than 50 per cent. by volume distils at a temperature not exceeding 240° C and of which more than 50 per cent. by volume distils at a temperature not exceeding 340° C.
- (6) “Ultra low sulphur diesel” means gas oil the sulphur content of which does not exceed 0.005 per cent. by weight or is nil.]

Textual Amendments

- F1** Words in s. 1(1) substituted (15.8.1997) by 1997 c. 16, s. 7(1)(a)(10); S.I. 1997/1960, art. 2
- F2** S. 1(5)(6) inserted (15.8.1997) by 1997 c. 16, s. 7(1)(b)(10); S.I. 1997/1960, art. 2

Status:

Point in time view as at 15/08/1997. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 1 is up to date with all changes known to be in force on or before 21 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.