



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *The dutiable commodities*

#### **1 Hydrocarbon oil.**

- (1) Subsections [<sup>F1</sup>(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.
- [<sup>F2F3</sup>(3A) “Ultra low sulphur petrol” means unleaded petrol <sup>F4</sup>. . .—
- (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil, and
  - (b) the aromatics content of which does not exceed 35 per cent. by volume.
- (3B) “Unleaded petrol” means petrol that contains not more than 0.013 grams of lead per litre of petrol; and petrol is “leaded petrol” if it is not unleaded.
- <sup>F2</sup>(3C) . . . . .]
- (4) “Heavy oil” means hydrocarbon oil other than light oil.
- [<sup>F5</sup>(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.

*Status: Point in time view as at 07/03/2001. This version of this provision has been superseded.*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 10 August 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)

- [ “Ultra low sulphur diesel” means gas oil—
- <sup>F6</sup>(6) (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil;
- (b) the density of which does not exceed 835 kilograms per cubic metre at a temperature of 15° C; and
- (c) of which not less than 95 per cent. by volume distils at a temperature not exceeding 345° C.]]

#### 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(3C) repealed (*retrospective* to 7.3.2001 at 6pm) by 2001 c. 9, ss. 2(5), 110, Sch. 33 Pt. I(1) Note
- F3** S. 1(3A)-(3C) inserted (1.10.2000) by 2000 c. 17, s. 5(1); S.I. 2000/2674, art. 2
- F4** Words in s. 1(3A) repealed (*retrospective* to 7.3.2001 at 6pm) by 2001 c. 9, ss. 2(5), 110, Sch. 33 Pt. I(1) Note
- F5** S. 1(5)(6) inserted (15.8.1997) by 1997 c. 16, s. 7(1)(b)(10); S.I. 1997/1960, art. 2
- F6** S. 1(6) substituted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 8(1)(2)

## 1 Hydrocarbon oil. **U.K.**

- (1) Subsections [<sup>F7</sup>(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.
- [<sup>F8</sup>(3A) “Ultra low sulphur petrol” means unleaded petrol (other than higher octane unleaded petrol)—
- (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil, and
- (b) the aromatics content of which does not exceed 35 per cent. by volume.
- (3B) “Unleaded petrol” means petrol that contains not more than 0.013 grams of lead per litre of petrol; and petrol is “leaded petrol” if it is not unleaded.
- (3C) “Higher octane unleaded petrol” means unleaded petrol—
- (a) whose research octane number is not less than 96 and whose motor octane number is not less than 86; or
- (b) which is delivered for home use as petrol that satisfies the condition in paragraph (a) above; or
- (c) which is delivered for home use as petrol that is suitable to be used as fuel for engines for which leaded petrol is suitable by virtue of being leaded; or

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- (d) which is delivered for home use under such a description, or in such a manner, as tends, in the circumstances, to suggest that it is—
- (i) petrol satisfying the condition in paragraph (a) above, or
  - (ii) petrol that is suitable to be used as fuel for engines for which leaded petrol is suitable by virtue of being leaded.]
- (4) “Heavy oil” means hydrocarbon oil other than light oil.
- [<sup>F9</sup>(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.
- [ “Ultra low sulphur diesel” means gas oil—
- <sup>F10</sup>(6) (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil;
- (b) the density of which does not exceed 835 kilograms per cubic metre at a temperature of 15° C; and
- (c) of which not less than 95 per cent. by volume distils at a temperature not exceeding 345° C.]]

#### Textual Amendments

**F7** Words in s. 1(1) substituted (15.8.1997) by 1997 c. 16, s. 7(1)(a)(10); S.I. 1997/1960, art. 2

**F8** S. 1(3A)-(3C) inserted (1.10.2000) by 2000 c. 17, s. 5(1); S.I. 2000/2674, art. 2

**F9** S. 1(5)(6) inserted (15.8.1997) by 1997 c. 16, s. 7(1)(b)(10); S.I. 1997/1960, art. 2

**F10** S. 1(6) substituted (*retrospective* to 6pm on 17.3.1998) by 1998 c. 36, s. 8(1)(2)

**Status:**

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**Changes to legislation:**

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