



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

The dutiable commodities

1 Hydrocarbon oil

- (1) Subsections (2) to (4) 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.