



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

11 Rebate on heavy oil.

(1) Subject to sections 12 [^{F1}13, 13AA and 13AB] below, where heavy oil charged with the excise duty on hydrocarbon oil is delivered for home use, there shall be allowed on the oil at the time of delivery a rebate of duty at a rate—

- [^{F2}(a) in the case of fuel oil, of [^{F3}£0.0274] a litre less than the rate at which the duty is for the time being chargeable;
- (b) in the case of gas oil [^{F4}which is not ultra low sulphur diesel], of [^{F5}£0.0313] a litre less than the rate at which the duty is for the time being chargeable;
- [in the case of ultra low sulphur diesel, of [^{F5}£0.0313] a litre less than the rate at which the duty is for the time being chargeable; and]
- [^{F6}(ba) in the case of ultra low sulphur diesel, of [^{F5}£0.0313] a litre less than the rate at which the duty is for the time being chargeable; and]
- (c) in the case of heavy oil [^{F7}which is neither fuel oil nor] gas oil, equal to the rate at which the duty is for the time being chargeable.]

[^{F8}(2) In this section—

“fuel oil” means heavy oil which contains in solution an amount of asphaltenes of not less than 0·5 per cent. or which contains less than 0·5 per cent. but not less than 0·1 per cent. of asphaltenes and has a closed flash point not exceeding 150°C; ^{F9} . . .

^{F9} . . .]

Textual Amendments

- F1** Words in s. 11(1) substituted (1.10.1996) by 1996 c. 8, s. 5(2); S.I. 1996/2314, art. 2(b)
- F2** S. 11(1)(a)(b)(c) substituted for paragraphs (a) and (b) by Finance Act 1986 (c.41, SIF 40:1), s. 2(3)(4)
- F3** Words in s. 11(1)(a) substituted (*retrospective* to 6pm on 21.3.2000) by 2000 c. 17, s. 4(2)(a)(5)
- F4** Words in s. 11(1)(b) inserted (15.8.1997) by 1997 c. 16, s. 7(5)(a); S.I. 1997/1960, art. 2
- F5** Words in s. 11(1)(b)(ba) substituted (*retrospective* to 6pm on 21.3.2000) by 2000 c. 17, s. 4(2)(b)(5)
- F6** S. 11(1)(ba) substituted (15.8.1997) for the word “and” by 1997 c. 16, s. 7(5)(b); S.I. 1997/1960, art. 2
- F7** Words in s. 11(1)(c) substituted (15.8.1997) by 1997 c. 16, s. 7(5)(c); S.I. 1997/1960, art. 2
- F8** S. 11(2) substituted by Finance Act 1986 (c. 41, SIF 40:1), s. 2(3)(4)

Status: Point in time view as at 21/03/2000. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 11 is up to date with all changes known to be in force on or before 08 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)

F9 S. 11(2): definition of
“gas oil”
and the preceding “and” repealed (15.8.1997) by 1997 c. 16, ss. 7(10), 113, **Sch. 18 Pt. I** Note; S.I.
1997/1960, **art. 2**

Status:

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