



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Rebate of duty*

#### 11 **Rebate on heavy oil.** **U.K.**

(1) Subject to sections <sup>F1</sup>... [<sup>F2</sup>12(1), 13ZA and 13AA(1)], 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—

<sup>F3</sup>(a) in the case of fuel oil, of [<sup>F4</sup>£0.1070] a litre less than the rate at which the duty is for the time being chargeable;

(b) in the case of gas oil <sup>F5</sup>... , of [<sup>F6</sup>£0.1114] a litre less than the rate at which the duty is for the time being chargeable;

<sup>F7</sup>(ba) .....

(c) in the case of heavy oil [<sup>F8</sup>which is neither fuel oil nor] gas oil, equal to the rate at which the duty is for the time being chargeable.]

[<sup>F9</sup>(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; <sup>F10</sup>...

<sup>F10</sup>..... ]

[<sup>F11</sup>(3) This subsection applies in any case where—

- (a) oil is delivered for home use,
- (b) regulations under section 24 below require, as a condition of allowing a rebate on the oil under subsection (1) above, that a marker prescribed by regulations under that section shall have been added to the oil, and
- (c) the marker is present at the time of delivery for home use but in such a proportion that its presence falls to be disregarded by virtue of provision made by regulations under that section.

*Status: Point in time view as at 23/03/2011. This version of this provision has been superseded.*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 14 July 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)*

- (4) In any case where subsection (3) above applies, a rebate may be allowed on the oil at the time it is delivered for home use if it appears to the Commissioners to be appropriate to allow it.
- (5) Where a rebate is allowed under subsection (4) above, the rate at which the rebate is allowed—
- (a) shall be such rate as appears to the Commissioners to be appropriate, but
  - (b) shall not be less than 95 per cent. of, and shall not exceed, the rate of rebate specified in the relevant paragraph of subsection (1) above.]

#### Textual Amendments

- F1** Word in s. 11(1) omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 121\(2\)](#)
- F2** Words in s. 11(1) substituted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 25](#), 37
- F3** S. 11(1)(a)(b)(c) substituted for paragraphs (a) and (b) by [Finance Act 1986 \(c.41, SIF 40:1\)](#), [s. 2\(3\)\(4\)](#)
- F4** Word in [s. 11\(1\)\(a\)](#) substituted (retrospective to 23.3.2011) by [Finance Act 2011 \(c. 11\)](#), [s. 19\(4\)\(a\)\(7\)](#)
- F5** Words in s. 11(1)(b) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(5\)\(a\)\(12\)](#)
- F6** Word in [s. 11\(1\)\(b\)](#) substituted (retrospective to 23.3.2011) by [Finance Act 2011 \(c. 11\)](#), [s. 19\(4\)\(b\)\(7\)](#)
- F7** S. 11(1)(ba) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(5\)\(b\)\(12\)](#)
- F8** Words in s. 11(1)(c) substituted (15.8.1997) by [1997 c. 16, s. 7\(5\)\(c\)](#); [S.I. 1997/1960, art. 2](#)
- F9** S. 11(2) substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), [s. 2\(3\)\(4\)](#)
- F10** 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](#)
- F11** S. 11(3)-(5) inserted (28.7.2000) by [2000 c. 17, s. 10\(2\)](#)

#### Modifications etc. (not altering text)

- C1** S. 11(1)(b)(ba)(c) restricted (subject to reg. 6 of the amending S.I.) (1.8.2002) by [S.I. 2002/1773, regs. 4, 6](#)

**Status:**

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**Changes to legislation:**

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