



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

The dutiable commodities

2 Provisions supplementing s. 1.

- (1) The method of testing oil for the purpose of ascertaining its classification in accordance with section 1 above shall, subject to subsection (3)(b) of that section, be such as the Commissioners may direct.

^{F1}(1A)

- (2) Subject to subsection (3) below, the Treasury may from time to time direct that, for the purposes of any duty of excise for the time being chargeable on hydrocarbon oil, any specified description of light oil shall be treated as being heavy oil.
- (3) The Treasury shall not give a direction under subsection (2) above in relation to any description of oil unless they are satisfied that the description is one which should, according to its use, be classed with heavy oil.
- (4) For the purposes of the Customs and Excise Acts 1979, the production of hydrocarbon oil includes—
 - (a) the obtaining of one description of hydrocarbon oil from another description of hydrocarbon oil; and
 - (b) the subjecting of hydrocarbon oil to any process of purification or blending, as well as the obtaining of hydrocarbon oil from other substances or from any natural source.

^{F2}(5)

Textual Amendments

- F1** S. 2(1A) repealed (*retrospective* to 7.3.2001 at 6pm) by 2001 c. 9, ss. 2(5), 110, **Sch. 33 Pt. I(1)** Note
- F2** S. 2(5) repealed (15.10.1993) by 1993 c. 34, ss. 12(7)(a)(8), 213, **Sch. 23 Pt. I(5)** Note; S.I. 1993/2215, **art. 3**

Status: Point in time view as at 07/03/2001.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 2 is up to date with all changes known to be in force on or before 11 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. (See end of Document for details)

2 Provisions supplementing s. 1. **U.K.**

(1) The method of testing oil for the purpose of ascertaining its classification in accordance with section 1 above shall, subject to subsection (3)(b) of that section, be such as the Commissioners may direct.

[^{F3}(1A) Subsection (1) above applies, in particular, to the method of testing unleaded petrol for ascertaining its research octane number or motor octane number.]

(2) Subject to subsection (3) below, the Treasury may from time to time direct that, for the purposes of any duty of excise for the time being chargeable on hydrocarbon oil, any specified description of light oil shall be treated as being heavy oil.

(3) The Treasury shall not give a direction under subsection (2) above in relation to any description of oil unless they are satisfied that the description is one which should, according to its use, be classed with heavy oil.

(4) For the purposes of the Customs and Excise Acts 1979, the production of hydrocarbon oil includes—

(a) the obtaining of one description of hydrocarbon oil from another description of hydrocarbon oil; and

(b) the subjecting of hydrocarbon oil to any process of purification or blending, as well as the obtaining of hydrocarbon oil from other substances or from any natural source.

^{F4}(5)

Textual Amendments

F3 S. 2(1A) inserted (1.10.2000) by 2000 c. 17, s. 5(2); S.I. 2000/2674, art. 2

F4 S. 2(5) repealed (15.10.1993) by 1993 c. 34, ss. 12(7)(a)(8), 213, Sch. 23 Pt. I(5) Note ; S.I. 1993/2215, art. 3

Status:

Point in time view as at 07/03/2001.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 2 is up to date with all changes known to be in force on or before 11 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.