



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.
- (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.
- (5) Where heavy oil having a temperature exceeding 15°C is measured for the purpose of ascertaining the amount of any duty of excise chargeable, or of any rebate or drawback allowable, on the oil and the Commissioners are satisfied that the oil is artificially heated, the duty shall be charged or the rebate or drawback shall be allowed on the number of litres which, in the opinion of the Commissioners, the oil would have measured if its temperature had been 15°C.