



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

6 Excise duty on hydrocarbon oil.

- (1) [^{F1}There] shall be charged on hydrocarbon oil—
- (a) imported into the United Kingdom; or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being hydrocarbon oil chargeable with duty under paragraph (a) above, [^{F2}a duty of excise at [^{F3}the rates specified in subsection (1A) below.]]

[^{F4}(1A) The rates are—

- (a) [^{F5}£0.5819] a litre in the case of unleaded petrol,
- [^{F6}(aa) [^{F7}£0.3835] a litre in the case of aviation gasoline,]
- (b) [^{F8}£0.6791] a litre in the case of light oil other than unleaded petrol [^{F9} or aviation gasoline], and
- (c) [^{F10}£0.5819] a litre in the case of heavy oil.]

- (2) Where imported hydrocarbon oil is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of that oil, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

[^{F11}(2A)

[^{F12}(3)

[^{F13}(4)

Textual Amendments

- F1** Word in s. 6(1) substituted (1.11.2008) by [Finance Act 2008 \(c. 9\), Sch. 6 paras. 4\(2\), 21](#)
- F2** Words substituted by virtue of [Finance Act 1981 \(c. 35, SIF 40:1\), s. 4\(1\)\(3\)](#)

Status: Point in time view as at 01/10/2010. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 6 is up to date with all changes known to be in force on or before 14 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)

- F3** Words in s. 6(1)(b) substituted (15.8.1997) by 1997 c. 16, **s. 7(2)**; S.I. 1997/1960, **art. 2**
- F4** S. 6(1A) substituted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), **s. 13(3)(12)**
- F5** Word in s. 6(1A)(a) substituted (1.10.2010) by Finance Act 2010 (c. 13), **s. 13(2)(a)(i)**
- F6** S. 6(1A)(aa) inserted (1.11.2008) by Finance Act 2008 (c. 9), **s. 16(1)(a)(2)**
- F7** Word in s. 6(1A)(aa) substituted (retrospective to 1.4.2010) by Finance Act 2010 (c. 13), **s. 12(2)(b)(12)**
- F8** Word in s. 6(1A)(b) substituted (1.10.2010) by Finance Act 2010 (c. 13), **s. 13(2)(b)(i)**
- F9** Words in s. 6(1A)(b) inserted (1.11.2008) by Finance Act 2008 (c. 9), **s. 16(1)(b)(2)**
- F10** Word in s. 6(1A)(c) substituted (1.10.2010) by Finance Act 2010 (c. 13), **s. 13(2)(c)(i)**
- F11** S. 6(2A) inserted by Finance Act 1989 (c. 26, SIF 40:1), **s. 1(1)(b)** and repealed by Finance Act 1990 (c. 29, SIF 40:1), ss. 3(1)(b)(6), 132, **Sch. 19 Pt. 1** Note
- F12** S. 6(3)(4) omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 6 paras. 4(3), 21**
- F13** S. 6(4) omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 6 paras. 4(3), 21**

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