



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Charging provisions*

#### **[6A] <sup>F1</sup>Fuel substitutes.**

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of any liquid [<sup>F2</sup>which is not—
- (a) hydrocarbon oil,
  - (b) biodiesel,
  - (c) bioblend,
  - (d) bioethanol, <sup>F3</sup>...
  - (e) bioethanol blend.][<sup>F4</sup>, or
  - (f) aqua methanol.]
- (2) In this section “chargeable use” in relation to any substance means the use of that substance—
- (a) as fuel for any engine, motor or other machinery; or
  - [<sup>F5</sup>(b) as an additive or extender in any substance so used.]
- <sup>F6</sup>[ But the use of water is not a chargeable use if—
- (2A) (a) the water is comprised in an emulsion of water in gas oil, and
- (b) the emulsion is stabilised by additives.]
- (3) The rate of the duty under this section shall be prescribed by order made by the Treasury.
- (4) In the following provisions of this Act references to hydrocarbon oil shall be construed as including references to any substance on which duty is charged under this section; and, accordingly, references to duty on hydrocarbon oil shall be construed, where a substance is to be treated as such oil, as including references to duty under this section.
- (5) The Treasury may by order provide for any substance on which duty is charged under this section to be treated for the purposes of such of the following provisions of this Act

*Status: Point in time view as at 14/11/2016. This version of this provision has been superseded.*

*Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 6A 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)*

as may be specified in the order as if it fell within [<sup>F7</sup>such description of hydrocarbon oil as may be so specified].

- (6) In exercising their powers under this section, the Treasury shall so far as practicable secure—
- (a) that a substance set aside for use or used as mentioned in subsection (2)(a) above is—
    - (i) charged with duty at the same rate as, and
    - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,
 

[<sup>F8</sup>hydrocarbon oil of the description] to which, when put to that use, it is most closely equivalent; and
  - (b) that a substance set aside for use or used as an additive or extender in any substance is—
    - (i) charged with duty at the same rate as, and
    - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,
 

the substance in which it is an additive or extender.
- (7) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (8) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (9) An order under this section—
- (a) may make different provision for different cases and for different substances;
  - (b) may prescribe the rate of duty under this section in respect of any substance by reference to the rate of duty under this Act in respect of any other substance; and
  - (c) in making different provision for different substances, may define a substance by reference to the use for which it is set aside or the use to which it is put.]

#### Textual Amendments

- F1** S. 6A inserted (1.12.1995) by 1993 c. 34, s. 11(1); S.I. 1995/2715, art. 2
- F2** Words in s. 6A(1) substituted (1.1.2005) by Finance Act 2004 (c. 12), s. 10(4)(10)
- F3** Word in s. 6A(1) omitted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by virtue of Finance Act 2016 (c. 24), Sch. 17 paras. 5(a), 14
- F4** S. 6A(1)(f) and word inserted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by Finance Act 2016 (c. 24), Sch. 17 paras. 5(b), 14
- F5** S. 6A(2)(b) substituted (with effect in accordance with s. 12(2) of the amending Act) by Finance Act 2004 (c. 12), s. 12(1)
- F6** S. 6A(2A) inserted (28.7.2000 with effect in relation to duty charged on or after 28.7.2000) by 2000 c. 17, s. 11(1)(2)
- F7** Words in s. 6A(5) substituted for s. 6A(5)(a)-(d) and the preceding words (24.7.2002) by 2002 c. 23, s. 7(1)(a)
- F8** Words in s. 6A(6)(a) substituted (24.7.2002) by 2002 c. 23, s. 7(1)(b)

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