



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Charging provisions*

#### **7 Excise duty on petrol substitutes and power methylated spirits.**

A duty of excise at the same rate as the duty of excise on light oil shall be charged—

- (a) on any petrol substitute which is sent out from the premises of a person producing or dealing in petrol substitutes and which was not acquired by him duty paid under this paragraph; and
- (b) on spirits used for making power methylated spirits (payable by the methylator immediately after the spirits have been so used).

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

- C1** Ss. 7, 8(3)(4)(c) the words “light oil” now stand in the text (with saving) by virtue of [Finance Act 1980](#) (c. 48, SIF 40:1), [s. 3\(4\)](#) and [Finance Act 1981](#) (c. 35, SIF 40:1), [s. 4\(2\)\(3\)](#)
- C2** S. 7 excluded (27.7.1993) by [1993 c. 34, s. 10\(6\)](#)

**Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:**

Hydrocarbon Oil Duties Act 1979, Section 7 is up to date with all changes known to be in force on or before 18 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.