



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

8 Excise duty on road fuel gas.

- (1) A duty of excise shall be charged on road fuel gas which is sent out from the premises of a person producing or dealing in road fuel gas and on which the duty charged by this section has not been paid.
- (2) The like duty of excise shall be charged on the setting aside for use, or on the use, by any person, as fuel in a road vehicle, of road fuel gas on which the duty charged by this section has not been paid.
- [^{F1}(3) The rate of the duty under this section shall be—
 - (a) in the case of natural road fuel gas, [^{F2}£0.1081] a kilogram, and
 - (b) in any other case, [^{F3}£0.1221] a kilogram.]
- (6) For the purposes of this Act, so far as it relates to the excise duty chargeable under this section, road fuel gas shall be deemed to be used as fuel in a road vehicle if, but only if, it is used as fuel for the engine provided for propelling the vehicle, or for an engine which draws its fuel from the same supply as that engine.
- ^{F4}(7)

Textual Amendments

- F1** S. 8(3) substituted (1.9.2004) by [Finance Act 2004 \(c. 12\), s. 6\(2\)\(4\)](#)
- F2** Word in s. 8(3)(a) substituted (1.9.2006) by [Finance Act 2006 \(c. 25\), s. 7\(5\)\(a\)\(9\)](#)
- F3** Word in s. 8(3)(b) substituted (1.9.2006) by [Finance Act 2006 \(c. 25\), s. 7\(5\)\(b\)\(9\)](#)
- F4** S. 8(7) repealed (1.5.1995) by [1995 c. 4, ss. 9, 162, Sch. 29 Pt. II](#)

Status:

Point in time view as at 01/09/2006. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 8 is up to date with all changes known to be in force on or before 29 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.