
STATUTORY INSTRUMENTS

1992 No. 3158

**The Excise Duty (Amendment of the Alcoholic
Liquor Duties Act 1979 and the Hydrocarbon
Oil Duties Act 1979) Regulations 1992**

Amendment of the Hydrocarbon Oil Duties Act 1979

3.—(1) For subsection (2) and (3) of section 9 of the Hydrocarbon Oil Duties Act 1979⁽¹⁾ (delivery of oil without payment of duty) there shall be substituted—

“(2) the uses of hydrocarbon oil qualifying for relief under this section are all uses which do not consist in either—

- (a) the use of the oil as fuel for any engine, motor or other machinery; or
- (b) the use of the oil as heating fuel.”

(2) In subsection (5) of that section, paragraph (b) and the word “and” immediately preceding it shall cease to have effect.