



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *The dutiable commodities*

#### **1 Hydrocarbon oil.**

- (1) [<sup>F1</sup>The following provisions] define the various descriptions of oil referred to in this Act.
- (2) “Hydrocarbon oil” means petroleum oil, coal tar, and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—
- (a) solid or semi-solid at a temperature of 15°C or
  - (b) gaseous at a temperature of 15°C and under a pressure of 1013·25 millibars.
- (3) “Light oil” means hydrocarbon oil—
- (a) of which not less than 90 per cent. by volume distils at a temperature not exceeding 210°C or
  - (b) which gives off an inflammable vapour at a temperature of less than 23°C when tested in the manner prescribed by the Acts relating to petroleum.
- <sup>F2</sup>(3A) .....
- <sup>F3</sup>(3B) .....
- [<sup>F4</sup>(3C) “Unleaded petrol” means petrol that contains not more than 0.013 grams of lead per litre of petrol <sup>F5</sup>... .]
- [<sup>F6</sup>(3D) “Aviation gasoline” means light oil which—
- (a) is specially produced as fuel for aircraft,
  - (b) at 37.8°C, has a Reid Vapour Pressure of not less than 38kPa and not more than 49kPa, and
  - (c) is delivered for use solely as fuel for aircraft.]
- (4) “Heavy oil” means hydrocarbon oil other than light oil.

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[<sup>F7</sup>(5) “Gas oil” means heavy oil of which not more than 50 per cent. by volume distils at a temperature not exceeding 240° C and of which more than 50 per cent. by volume distils at a temperature not exceeding 340°C.

<sup>F8</sup>(6) . . . . . ]

<sup>F9</sup>(7) . . . . .

[<sup>F10</sup>(8) “Kerosene” means heavy oil of which more than 50% by volume distils at a temperature of 240°C or less.]

**Textual Amendments**

- F1** Words in s. 1(1) substituted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\), Sch. 5 paras. 2\(2\), 26\(b\)](#)
- F2** S. 1(3A) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(2\)\(a\)\(12\)](#)
- F3** S. 1(3B) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(2\)\(a\)\(12\)](#)
- F4** S. 1(3A)-(3C) substituted for s. 1(3A)(3B) (1.9.2004) by [Finance Act 2004 \(c. 12\), s. 7\(1\)\(9\)](#)
- F5** Words in s. 1(3C) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(2\)\(b\)\(12\)](#)
- F6** S. 1(3D) inserted (1.11.2008) by [Finance Act 2008 \(c. 9\), Sch. 6 paras. 2, 21](#)
- F7** S. 1(5)(6) inserted (15.8.1997) by [1997 c. 16, s. 7\(1\)\(b\)\(10\)](#); [S.I. 1997/1960, art. 2](#)
- F8** S. 1(6) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(2\)\(c\)\(12\)](#)
- F9** S. 1(7) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(2\)\(c\)\(12\)](#)
- F10** S. 1(8) inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\), Sch. 5 paras. 2\(3\), 26\(b\)](#)

**2 Provisions supplementing s. 1.**

(1) The method of testing oil for the purpose of ascertaining its classification in accordance with section 1 above shall, subject to subsection (3)(b) of that section, be such as the Commissioners may direct.

<sup>F11</sup>(1A) . . . . .

(2) Subject to subsection (3) below, the Treasury may from time to time direct that, for the purposes of any duty of excise for the time being chargeable on hydrocarbon oil, any specified description of light oil shall be treated as being heavy oil.

(3) The Treasury shall not give a direction under subsection (2) above in relation to any description of oil unless they are satisfied that the description is one which should, according to its use, be classed with heavy oil.

(4) For the purposes of the Customs and Excise Acts 1979, the production of hydrocarbon oil includes—

- (a) the obtaining of one description of hydrocarbon oil from another description of hydrocarbon oil; and
- (b) the subjecting of hydrocarbon oil to any process of purification or blending, as well as the obtaining of hydrocarbon oil from other substances or from any natural source.

<sup>F12</sup>(5) . . . . .

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#### Textual Amendments

- F11** S. 2(1A) repealed (*retrospective to 7.3.2001 at 6pm*) by 2001 c. 9, ss. 2(5), 110, **Sch. 33 Pt. I(1)** Note
- F12** S. 2(5) repealed (15.10.1993) by 1993 c. 34, ss. 12(7)(a)(8), 213, **Sch. 23 Pt. I(5)** Note; S.I. 1993/2215, **art. 3**

### [<sup>F13</sup>2AA Biodiesel

- (1) In this Act “biodiesel” means diesel quality liquid fuel—
- (a) that is produced from biomass or waste cooking oil,
  - (b) the ester content of which is not less than 96.5% by weight, and
  - (c) the sulphur content of which does not exceed 0.005% by weight or is nil.
- (2) In subsection (1)—
- (a) “diesel quality” means capable of being used for the same purposes as heavy oil;
  - (b) “liquid” does not include any substance that is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars;
  - (c) “biomass” means vegetable and animal substances constituting the biodegradable fraction of—
    - (i) products, wastes and residues from agriculture, forestry and related activities, or
    - (ii) industrial and municipal waste.]

#### Textual Amendments

- F13** S. 2AA inserted (24.7.2002) by 2002 c. 23, s. 5(2)

### [<sup>F14</sup>2AB Bioethanol

- (1) In this Act “bioethanol” means a liquid fuel—
- (a) consisting of ethanol produced from biomass, and
  - (b) capable of being used for the same purposes as light oil.
- (2) In subsection (1)—
- (a) “liquid” does not include any substance that is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars, and
  - (b) “biomass” means vegetable and animal substances constituting the biodegradable fraction of—
    - (i) products, wastes and residues from agriculture, forestry and related activities, or
    - (ii) industrial and municipal waste.
- (3) A substance shall be treated as falling within subsection (1)(a) if it—
- (a) is denatured alcohol for the purposes of section 5 of the Finance Act 1995 (c. 4), and
  - (b) would fall within subsection (1)(a) above (without reliance on this subsection) but for the presence of a component introduced—
    - (i) for the purpose of rendering the substance denatured alcohol, and

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(ii) in the minimum proportion necessary for that purpose.]

#### Textual Amendments

**F14** S. 2AB inserted (1.1.2005) by [Finance Act 2004 \(c. 12\), s. 10\(1\)\(10\)](#)

#### [<sup>F15</sup>2AC Aqua methanol

In this Act “aqua methanol” means a liquid fuel which meets each of the following conditions—

- (a) the amount of water it contains is not less than 4.7 per cent and not more than 5.3 per cent by volume,
- (b) the amount of methanol it contains is not less than 96 per cent by volume of the remainder of the substance, and
- (c) at a temperature of 15°C and under a pressure of 1013.25 millibars, it has a density of not less than 0.81 g/ml and not more than 0.82 g/ml.]

#### Textual Amendments

**F15** S. 2AC 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. 2, 14](#)

#### [<sup>F16</sup>2A Power to amend definitions.

[<sup>F17</sup>(1) The Treasury may by order made by statutory instrument amend the definition for the purposes of this Act of—

- [<sup>F18</sup>(za) aviation gasoline;]
- [<sup>F19</sup>(a) biodiesel;
- (b) bioethanol;
- [<sup>F20</sup>(ba) aqua methanol;]
- (c) unleaded petrol.]]

<sup>F21</sup>(1A) . . . . .

<sup>F22</sup>(1B) . . . . .

[ The Treasury may by order made by statutory instrument amend the definition for the <sup>F23</sup>(1C) purposes of section 11 of “fuel oil”.]

- (2) An order under this section may contain such incidental, supplementary and transitional provision as appears to the Treasury to be appropriate.
- (3) No order shall be made under this section unless a draft of it has been laid before and approved by a resolution of the House of Commons.]

#### Textual Amendments

**F16** S. 2A inserted (28.7.2000) by [2000 c. 17, s. 7](#)

**F17** S. 2A(1) substituted (1.9.2004) by [Finance Act 2004 \(c. 12\), s. 7\(4\)\(9\)](#)

**F18** S. 2A(1)(za) inserted (1.11.2008) by [Finance Act 2008 \(c. 9\), Sch. 6 paras. 3, 21](#)

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- F19** S. 2A(1)(a)-(c) substituted for s. 2A(1)(a)-(e) (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), **Sch. 5 paras. 3(2), 26(b)**
- F20** S. 2A(1)(ba) inserted (15.9.2016 for specified purposes) by Finance Act 2016 (c. 24), **Sch. 17 paras. 3, 14**
- F21** S. 2A(1A) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 5 paras. 3(3), 26(b)**
- F22** S. 2A(1B) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 5 paras. 3(3), 26(b)**
- F23** S. 2A(1C) inserted (22.7.2004) by Finance Act 2004 (c. 12), **s. 8**

### 3 Hydrocarbon oil as ingredient of imported goods.

Where imported goods contain hydrocarbon oil as a part or ingredient thereof, the oil shall be disregarded in the application to the goods of section 126 of the Management Act (charge of duty on manufactured or composite imported articles) unless in the opinion of the Commissioners the goods should, according to their use, be classed with hydrocarbon oil.

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

- C1** S. 3 modified (26.7.2002) by S.I. 2002/1928, **reg. 3(2)(a)**
- C2** S. 3 modified (1.9.2004) by The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004 (S.I. 2004/2065), regs. 1(1), **3(2)(a)**

**F24**<sup>4</sup> .....

#### Textual Amendments

- F24** S. 4 repealed (1.12.1995) by 1993 c. 34, ss. 11(2)(5), 213, **Sch. 23 Pt.I**; S.I. 1995/2715, **art. 2**

### 5 Road fuel gas.

[<sup>F25</sup>(1) In this Act “road fuel gas” means any substance which is gaseous at a temperature of 15°C and under a pressure of 1013·25 millibars, and which is for use as fuel in road vehicles.]

[<sup>F26</sup>(2) In this Act “natural road fuel gas” is road fuel gas with a methane content of not less than 80%.]

#### Textual Amendments

- F25** S. 5 renumbered as s. 5(1) (1.9.2004) by Finance Act 2004 (c. 12), **s. 6(1)(4)**
- F26** S. 5(2) added (1.9.2004) by Finance Act 2004 (c. 12), **s. 6(1)(4)**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6AB(6)-(8) substituted for s. 6AB(6) by [2002 c. 23 Sch. 2 para. 7\(2\)](#)
- s. 12(2ZA) inserted by [2021 c. 26 Sch. 21 para. 5\(1\)\(c\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)
- s. 13(2)(a) words in s. 13(2) renumbered as s. 13(2)(a) by [2021 c. 26 Sch. 21 para. 6\(4\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 13(2)(b) and words words substituted by [2021 c. 26 Sch. 21 para. 6\(4\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 14B(1)(ia) omitted by virtue of 2021 c. 26, Sch. 21 para. 11(3)(aa) (as inserted (cond.) by [2021 c. 26 Sch. 21 para. 11\(3\)\(aa\)para. 11\(5\)\(b\)](#))