

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 1A is up to date with all changes known to be in force on or before 08 April 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) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 1A

Section 27(1)

EXCEPTED MACHINES

Textual Amendments

F1 Sch. 1A inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 22

1 Any vehicle, vessel, machine or appliance of one of the following descriptions is an “excepted machine” for the purposes of this Act.

Agricultural vehicle

2 (1) An agricultural vehicle at a time when it is used for—
(a) purposes relating to agriculture, horticulture, pisciculture or forestry,
(b) cutting verges bordering public roads,
(c) cutting hedges or trees bordering public roads or bordering verges which border public roads, or
(d) clearing or otherwise dealing with frost, ice, snow or flooding,
including when it is going to or from the place where it is to be or has been used for any of those purposes.

[^{F2}(2) An agricultural vehicle that is primarily kept for use within sub-paragraph (1) at a time when it is used for any other purpose on private land where it is ordinarily kept.]

(3) An agricultural vehicle kept and used on a golf course or on land maintained by a community amateur sports club.

(4) An agricultural vehicle used in any other circumstances provided—

- (a) it is not being used on a public road, and
- (b) it uses fuel gas for fuel.

(5) In this paragraph, “an agricultural vehicle” means—

- (a) a tractor;
- (b) a vehicle designed and constructed primarily for use otherwise than on roads which—
 - (i) has a revenue weight not exceeding 1,000 kilograms, and
 - (ii) is designed and constructed to seat only the driver;
- (c) any vehicle that is an exempt vehicle for the purposes of paragraph 20A of Schedule 2 to [^{F3}the Vehicle Excise and Registration Act 1994 (vehicles used between different parts of land)];

[^{F4}(d) any other vehicle that is used for the conveyance of machinery that is built into or permanently attached to the vehicle, provided that the machinery is

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 1A is up to date with all changes known to be in force on or before 08 April 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) View outstanding changes

used in the processing or handling of agricultural, horticultural, piscicultural or forestry produce or materials.]

Textual Amendments

- F2** Sch. 1A para. 2(2) substituted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 9(a)(i)**
- F3** Words in Sch. 1A para. 2(5)(c) substituted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 9(a)(ii)**
- F4** Sch. 1A para. 2(5)(d) substituted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 9(a)(iii)**

Special vehicles

- 3 (1) A special vehicle at a time when it is used—
- for purposes relating to agriculture, horticulture, pisciculture or forestry, including when it is going to or from the place where it is to be or has been used for such purposes, ^{F5} ...
 - on a golf course or on land maintained by a community amateur sports club ^{F6}, or
 - to go to, or from, a golf course or land maintained by a community amateur sports club to be used, or after being used, on the golf course or land.]
- (2) A special vehicle used in any other circumstances provided it uses fuel gas for fuel.
- (3) In this paragraph, a “special vehicle” is a vehicle of any weight but otherwise designed, constructed and used as mentioned in Part 4 of Schedule 1 to the Vehicle Excise and Registration Act 1994.

Textual Amendments

- F5** Word in Sch. 1A para. 3(1)(a) omitted (1.4.2022) by virtue of Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 9(b)(i)**
- F6** Sch. 1A para. 3(1)(c) and word inserted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 9(b)(ii)**

Unlicensed vehicles

- 4 (1) An unlicensed vehicle at a time when it is used—
- for purposes relating to agriculture, horticulture, pisciculture or forestry,
 - on a golf course or on land maintained by a community amateur sports club, or
 - on land occupied by a travelling fair or travelling circus.
- (2) An unlicensed vehicle used in any other circumstances provided it uses fuel gas for fuel.
- (3) In this paragraph, “unlicensed vehicle” means a vehicle that is—
- unlicensed for the purposes of section 22(1D) of the Vehicle Excise and Registration Act 1994,
 - kept by a person who has complied with such requirements relating to the vehicle as are prescribed for the time being in regulations under that section, and

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 1A is up to date with all changes known to be in force on or before 08 April 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) View outstanding changes

(c) not used or kept on a public road.

Trains etc

5 Any vehicle designed to be operated on a railway within the meaning of section 67(1) of the Transport and Works Act 1992.

Vessels [F7 etc]

Textual Amendments

F7 Word in Sch. 1A para. 6 cross-heading inserted (15.3.2023) by Finance (No. 2) Act 2023 (c. 30), s. 319(3)(a)(6)

- 6 (1) Any vessel other than a vessel ^{F8}... that is a private pleasure craft.
- (2) Any machine or appliance that is permanently on a vessel within sub-paragraph (1).
- (3) Any machine or appliance that is permanently on a private pleasure craft ^{F9}..., but that draws fuel from a supply other than the supply from which the engine provided for propelling the private pleasure craft draws fuel.

[A tractor or gear owned by a charity and used by it for the purpose of launching or ^{F10}(4) hauling in a lifeboat owned by it.]

Textual Amendments

F8 Words in Sch. 1A para. 6(1) omitted (1.4.2022) by virtue of Finance Act 2022 (c. 3), s. 76(2), Sch. 11 para. 9(c)(i)

F9 Words in Sch. 1A para. 6(3) omitted (1.4.2022) by virtue of Finance Act 2022 (c. 3), s. 76(2), Sch. 11 para. 9(c)(ii)

F10 Sch. 1A para. 6(4) re-inserted (15.3.2023) by Finance (No. 2) Act 2023 (c. 30), s. 319(3)(b)(6)

Mowing machines

- 7 A machine designed only for mowing grass at a time when it is used on—
- (a) land maintained for purposes relating to agriculture, horticulture, pisciculture or forestry;
 - (b) a golf course or on land maintained by a community amateur sports club;
 - (c) land occupied by a travelling fair or travelling circus.

Other machines or appliances

- 8 (1) A machine or appliance that is not a vehicle or vessel at a time when it is used—
- (a) for purposes relating to agriculture, horticulture, pisciculture [^{F11}, arboriculture] or forestry;
[for any purpose on land where it is kept and used for purposes relating to ^{F12}(aa) agriculture, horticulture, pisciculture or forestry;]
 - (b) on a golf course or on land maintained by a community amateur sports club;
 - (c) to operate or maintain equipment in a travelling fair or travelling circus;

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 1A is up to date with all changes known to be in force on or before 08 April 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) View outstanding changes

(d) [^{F13}primarily] for heating, or to generate electricity, for premises that are not used for commercial purposes;

^{F14}(e) for heating [^{F15}for any premises] provided that it uses kerosene for fuel.]

(2) For the purposes of sub-paragraph (1)(d), caravans used for the accommodation of those who travel with a travelling fair or travelling circus are to be treated as premises that are not used for commercial purposes.

[The Commissioners may publish a notice making provision for the purposes of sub-^{F16}(3) paragraph (1)(d) about the meaning of—

- (a) “primarily”, and
- (b) “used for commercial purposes”.]

Textual Amendments

- F11** Word in Sch. 1A para. 8(1)(a) inserted (15.3.2023) by Finance (No. 2) Act 2023 (c. 30), s. 319(4)(a)(i)(6)
- F12** Sch. 1A para. 8(1)(aa) inserted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), Sch. 11 para. 9(d)(i)
- F13** Word in Sch. 1A para. 8(1)(d) inserted (15.3.2023) by Finance (No. 2) Act 2023 (c. 30), s. 319(4)(a)(ii)(6)
- F14** Sch. 1A para. 8(1)(e) inserted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), Sch. 11 para. 9(d)(ii)
- F15** Words in Sch. 1A para. 8(1)(e) substituted (15.3.2023) by Finance (No. 2) Act 2023 (c. 30), s. 319(4)(a)(iii)(6)
- F16** Sch. 1A para. 8(3) inserted (15.3.2023) by Finance (No. 2) Act 2023 (c. 30), s. 319(4)(b)(6)

Interpretation

9 (1) In this Schedule—

“caravan” has the meaning given by section 29(1) of the Caravan Sites and Control of Development Act 1960;

“community amateur sports club” has the meaning given by section 658 of the Corporation Tax Act 2010;

“fair” means a fair consisting wholly or principally of the provision of amusements;

“fuel gas” means any substance which would be road fuel gas within the meaning given by section 5(1) if it were for use as fuel in a road vehicle;

“golf course” includes driving range (whether or not on the site of a golf course).

(2) In this Schedule, references to a vehicle being used—

- (a) on a golf course, or
- (b) on land maintained by a community amateur sports club,

include references, when two parts of the golf course or land are on either side of a road, to the vehicle going between the two parts by the shortest practicable route.

(3) In this Schedule, a fair or circus is a travelling fair or circus if—

- (a) it is provided or operated wholly or principally by persons who travel from place to place for the purpose of providing or operating fairs or circuses, ^{F17}...

^{F18}(b) it is fully dismantled at least once a year, and]

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 1A is up to date with all changes known to be in force on or before 08 April 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) [View outstanding changes](#)

[the persons who provide or operate it are able to demonstrate that, when
F19(c) the fair or circus is dismantled, it is capable of being transported to another
location.]]

Textual Amendments

- F17** Word in [Sch. 1A para. 9\(3\)\(a\)](#) omitted (1.4.2022) by virtue of [Finance Act 2022 \(c. 3\)](#), s. 76(2), [Sch. 11 para. 9\(e\)\(i\)](#)
- F18** [Sch. 1A para. 9\(3\)\(b\)](#) substituted (1.4.2022) by [Finance Act 2022 \(c. 3\)](#), s. 76(2), [Sch. 11 para. 9\(e\)\(ii\)](#)
- F19** [Sch. 1A para. 9\(3\)\(c\)](#) inserted (1.4.2022) by [Finance Act 2022 \(c. 3\)](#), s. 76(2), [Sch. 11 para. 9\(e\)\(iii\)](#)

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, SCHEDULE 1A is up to date with all changes known to be in force on or before 08 April 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.

[View outstanding changes](#)

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\(5\)\(b\)](#))