



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

6 Excise duty on hydrocarbon oil.

(1) Subject to [^{F1}subsections (2) . . . ^{F2}and (3)] below, there shall be charged on hydrocarbon oil—

- (a) imported into the United Kingdom; or
- (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being hydrocarbon oil chargeable with duty under paragraph (a) above, [^{F3}a duty of excise at the rate of [^{F4}£0.4168]a litre in the case of light oil and [^{F4}£0.3686]a litre in the case of heavy oil].

(2) Where imported hydrocarbon oil is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of that oil, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

(2A)^{F5}

[^{F6}(3) In the case of aviation gasoline, the duty of excise charged under subsection (1) above shall be at one half of the rate specified in that subsection in relation to light oil.

- (4) In this Act “aviation gasoline” means light oil which—
- (a) is specially produced as fuel for aircraft; and
 - (b) is not normally used in road vehicles; and
 - (c) is delivered for use solely as fuel for aircraft.]

Textual Amendments

F1 Words substituted by Finance Act 1982 (c. 39, SIF 40:1), s. 4(2)(a)

F2 Words inserted by Finance Act 1989 (c. 26, SIF 40:1), s. 1(1)(a) and repealed by Finance Act 1990 (c. 29, SIF 40:1), s. 132, Sch. 19 Pt. 1 Note

Status: Point in time view as at 26/11/1996. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 6 is up to date with all changes known to be in force on or before 07 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)

- F3** Words substituted by virtue of Finance Act 1981 (c. 35, SIF 40:1), **s. 4(1)(3)**
- F4** Words in s. 6(1) substituted (*retrospective* to 6pm on 26.11.1996) by 1997 c. 16, **s. 6(1)(5)**
- F5** S. 6(2A) inserted by Finance Act 1989 (c. 26, SIF 40:1), **s. 1(1)(b)** and repealed by Finance Act 1990 (c. 29, SIF 40:1), ss. 3(1)(b)(6), 132, **Sch. 19 Pt. I** Note
- F6** S. 6(3)(4) inserted by Finance Act 1982 (c. 39, SIF 40:1), **s. 4(2)(b)**

Modifications etc. (not altering text)

- C1** S. 6(1) modified (*retrospective* to 6pm on 2.7.1997) by 1997 c. 58, **s. 11(1)(5)**

Status:

Point in time view as at 26/11/1996. This version of this provision has been superseded.

Changes to legislation:

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