



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Charging provisions*

#### [<sup>F1</sup>6AE Excise duty on blends of bioethanol and hydrocarbon oil

- (1) A duty of excise shall be charged on bioethanol blend—
  - (a) imported into the United Kingdom, or
  - (b) produced in the United Kingdom and delivered for home use from a refinery or other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being bioethanol blend chargeable with duty under paragraph (a) above.
- (2) In this Act “bioethanol blend” means any mixture that is produced by mixing—
  - (a) bioethanol, and
  - (b) hydrocarbon oil not charged with excise duty.
- (3) The rate at which the duty shall be charged on any bioethanol blend [<sup>F2</sup>is the same as that in the case of unleaded petrol.]
- <sup>F3</sup>(4) .....
- <sup>F4</sup>(5) .....
- (6) Where imported bioethanol blend is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of the blend, 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.]

#### Textual Amendments

- F1** Ss. 6AD-6AF inserted (1.1.2005) by [Finance Act 2004 \(c. 12\), s. 10\(3\)\(10\)](#) (with s. 10(11))
- F2** Words in s. 6AE(3) substituted (retrospective to 1.4.2010) by [Finance Act 2010 \(c. 13\), s. 12\(6\)\(a\)\(12\)](#)
- F3** S. 6AE(4) omitted (retrospective to 1.4.2010) by virtue of [Finance Act 2010 \(c. 13\), s. 12\(6\)\(b\)\(12\)](#)
- F4** S. 6AE(5) omitted (retrospective to 1.4.2010) by virtue of [Finance Act 2010 \(c. 13\), s. 12\(6\)\(b\)\(12\)](#)

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**Changes to legislation:** Hydrocarbon Oil Duties Act 1979, Section 6AE is up to date with all changes known to be in force on or before 05 May 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](#)

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

- C1** S. 6AE modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), ss. 4(1)(2)(k), 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

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