



# Finance Act 1998

## 1998 CHAPTER 36

### PART I

#### EXCISE DUTIES

##### *Hydrocarbon oil duties*

#### **6 Charge on production without delivery.**

(1) In section 6 of the <sup>M1</sup>Hydrocarbon Oil Duties Act 1979 (excise duty on imported hydrocarbon oil and on oil produced and delivered for home use), in subsection (1)—

<sup>F1</sup>(a) .....

(b) the words from “and delivered” to “above” shall be omitted.

(2) For subsection (2) of that section there shall be substituted the following subsections—

“(2) Where—

- (a) imported hydrocarbon oil is removed to relevant premises,
- (b) the oil undergoes a production process at those premises or any other relevant premises, and
- (c) any duty charged on the importation of the oil has not become payable at any time before the production time,

the duty charged on importation shall not become payable at any time after the production time.

(2AA) In subsection (2) above—

“the production time” means the time at which the oil undergoes the production process; and

“relevant premises” means—

- (a) a refinery;
- (b) other premises used for the production of hydrocarbon oil; or
- (c) premises of such other description as may be specified in regulations made by the Commissioners.

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1998, Section 6. (See end of Document for details)*

---

(2AB) For the purposes of subsection (2) above, oil undergoes a production process if—

- (a) hydrocarbon oil of another description is obtained from it, or
- (b) it is subjected to any process of purification or blending.”

(3) The preceding provisions of this section shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

---

**Textual Amendments**

**F1** S. 6(1)(a) omitted (1.11.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 8\(c\)](#), 21

---

**Marginal Citations**

**M1** 1979 c. 5.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Section 6.