



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

[^{F1}Mixing]

[^{F1}[^{F2}20AAA] Mixing of rebated oil.

- (1) A duty of excise shall be charged on a mixture which is—
 - (a) produced by mixing fully rebated heavy oil with heavy oil which is not fully rebated, and
 - (b) supplied for use as fuel for any engine, motor or other machinery.
- (2) A duty of excise shall be charged on a mixture which is—
 - (a) produced by mixing partially rebated heavy oil with heavy oil which is not partially rebated, and
 - (b) supplied for use as fuel for any engine, motor or other machinery;but a mixture on which duty is charged under subsection (1) shall not be charged under this subsection.

^{F3}(3)

- (4) The rate of duty on a mixture under subsection (1) or (2) shall be—
 - (a) in the case of a mixture supplied for use as fuel [^{F4}other than for an excepted machine], the rate of duty specified in [^{F5}section 6(1A)(c)] (general rate for heavy oil), and
 - (b) in any other case, equivalent to the rate of rebate specified in section 11(1)(b) (general rate for gas oil).

^{F6}(5)

- (6) For the purposes of this section—
 - (a) oil is fully rebated if a rebate has been allowed in respect of it under section 11(1)(c) (general rebate for heavy oil),
 - (b) oil is partially rebated if a rebate has been allowed in respect of it under any other provision of section 11 or under section [^{F7}13ZA or] 13AA, and

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 20AAA is up to date with all changes known to be in force on or before 10 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) a reference to mixing is a reference to non-approved mixing (within the meaning given by section 20A(5)).
- (7) The person liable to pay duty charged under this section on supply or production of a mixture is the person supplying or producing the mixture.
- (8) Where duty under a provision of this Act has been paid on an ingredient of a mixture, the duty charged under this section shall be reduced by the amount of any duty that the Commissioners are satisfied has been paid on the ingredient (but not to a negative amount).
- (9) The Commissioners may exempt a person from liability to pay duty under any provision of this Act in respect of production or supply of a mixture of a kind described in subsection (1)(a) [^{F8}or (2)(a)] if satisfied that—
- (a) the liability was incurred accidentally, and
 - (b) in the circumstances the person should be exempted.]]

Textual Amendments

- F1** Ss. 20AAA, 20AAB inserted (15.11.1996) by 1996 c. 8, s. 6(3); S.I. 1996/2751, art. 2
- F2** S. 20AAA substituted (with effect in accordance with s. 9(4)(5) of the amending Act) by Finance Act 2004 (c. 12), s. 9(1)
- F3** S. 20AAA(3) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 16(2), 26(b)
- F4** Words in s. 20AAA(4)(a) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 17(1)(2)
- F5** Words in s. 20AAA(4)(a) substituted (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. 12, 14
- F6** S. 20AAA(5) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), Sch. 5 paras. 16(2), 26(b)
- F7** Words in s. 20AAA(6)(b) inserted (1.11.2008) by Finance Act 2008 (c. 9), Sch. 6 paras. 29, 37
- F8** Words in s. 20AAA(9) substituted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), Sch. 5 paras. 16(3), 26(b)

Changes to legislation:

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