
 STATUTORY INSTRUMENTS

1977 No. 1866

CUSTOMS AND EXCISE

The Amendment of Units of Measurement
(Hydrocarbon Oil, etc.) Order 1977

Made - - - - 14th November 1977

Laid before the House
of Commons - - 22nd November 1977

Coming into Operation 1st January 1978

The Treasury, in exercise of the powers conferred upon them by section 7(1) of the Finance Act 1977(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Amendment of Units of Measurement (Hydrocarbon Oil, etc.) Order 1977 and shall come into operation on 1st January 1978.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2. The Hydrocarbon Oil (Customs & Excise) Act 1971(c) shall be amended as follows:—

(a) in section 1(2) (definition of “hydrocarbon oil”)—

(i) in paragraph (a), for the words “60°F” substitute the words “15°C”,
and

(ii) in paragraph (b), for the words “at a temperature of 60°F and under a pressure of one atmosphere” substitute the words “at a temperature of 15°C and under a pressure of 1013.25 millibars”;

(b) in section 2(4) (measurement of artificially heated heavy oil)—

(i) for the words “60°F” (in both places) substitute the words “15°C”,
and

(ii) for the word “gallons” substitute the word “litres”;

(c) in section 3(2) (definition of “petrol substitute”) for the words “at a temperature of 60°F and under a pressure of one atmosphere” substitute the words “at a temperature of 15°C and under a pressure of 1013.25 millibars”;

(a) 1977 c. 36.

(b) 1889 c. 63.

(c) 1971 c. 12.

- (d) in section 9 (rebate on heavy oil), as amended by subsections (2) and (3) of section 4 of the Finance Act 1977—
- (i) in paragraph (a) of subsection (1), for the words “1p a gallon” substitute the words “0.22p a litre”, and
 - (ii) in paragraph (b) of subsection (1), for the words “2½p a gallon” substitute the words “0.55p a litre”;
- (e) in section 12(1) (rebate on light oil used as furnace fuel), as amended by section 4(4) of the Finance Act 1977, for the words “2½p a gallon” substitute the words “0.55p a litre”;
- (f) in section 20(3) (regulations with respect to petrol substitutes), for the words “at a temperature of 60°F and under a pressure of one atmosphere” substitute the words “at a temperature of 15°C and under a pressure of 1013.25 millibars”.
3. In the definition of “gas” in section 3(8) of the Finance Act 1971(a) for the words “at a temperature of 60 degrees Fahrenheit, and under a pressure of one atmosphere” substitute the words “at a temperature of 15°C, and under a pressure of 1013.25 millibars”.
4. Section 11 of the Finance (No. 2) Act 1975(b) (rate of duty on hydrocarbon oil), as amended by section 4(1) of the Finance Act 1977, shall be further amended as follows:—
- (i) for the words “£0.3000 a gallon” substitute the words “6.6p a litre”,
 - (ii) for the words “£0.3500 a gallon” substitute the words “7.7p a litre”.

T. E. Graham,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

14th November 1977.

(a) 1971 c. 68.

(b) 1975 c. 45.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into force on 1st January 1978, introduces new units of measurement for the purposes of the excise duties on hydrocarbon oil, petrol substitutes, power methylated spirits and gas for use as road fuel. The following changes are introduced:—

- (i) Temperature—relevant to tests to determine whether a substance is liquid, solid, semi-solid or a gas, and to the adjustment of quantities of heated heavy oil for the purpose of charging the excise duty.
References to “60° Fahrenheit” and “60°F” are replaced by references to “15°C”.
- (ii) Pressure—relevant to tests to determine whether a substance is liquid, solid, semi-solid or a gas.
References to “one atmosphere” are replaced by references to “1013.25 millibars”.
- (iii) Unit of duty charge. The gallon is replaced by the litre.
- (iv) Rates of duty. New rates corresponding to the litre are introduced as follows:—

	Old rate per gallon	New rate per litre
Full rate		
Light oil	30p	6.6p
Heavy oil	35p	7.7p
Rebated rate		
Kerosene other than aviation kerosene	1p	0.22p
All other rebated oils	2½p	0.55p

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