

Changes to legislation: Hydrocarbon Oil Duties Act 1979, SCHEDULE 4 is up to date with all changes known to be in force on or before 30 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

SCHEDULES

SCHEDULE 4

Section 24(1).

SUBJECTS FOR REGULATIONS UNDER SECTION 24

As to grant of relief . . . ^{F1}

Textual Amendments

- F1** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#) Note 4 (by Note 4 it is provided that the repeal has effect in relation to oil used on or after 1.1.1982)

- 1 Regulating the approval of persons for purposes of section 9(1) or (4) or 14(1) of this Act, whether individually or by reference to a class, and whether in relation to particular descriptions of oil or generally; enabling approval to be granted subject to conditions and providing for the conditions to be varied, or the approval revoked, for reasonable cause.
- 2 Enabling permission under section 9(1) of this Act to be granted subject to conditions as to the giving of security and otherwise.
- [^{F2}3 Requiring claims or applications for repayment under section 9(4), 17, ^{F3} ... ^{F4} ... 19 or 19A of this Act to be made at such times and in respect of such periods as are prescribed; providing that no such claim or application shall lie where the amount to be paid is less than the prescribed minimum; and preventing, where a claim or application can be made under section 9(4) or 19, the payment of drawback.]

Textual Amendments

- F2** Sch. 4 Pt. II para. 3 substituted by [Finance Act 1981 \(c.35, SIF 40:1\)](#), s. [6\(1\)\(3\)](#)
- F3** Word in [Sch. 4 para. 3](#) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 23\(a\), 26\(b\)](#)
- F4** Words in Sch. 4 para. 3 repealed (1.11.1996) by [1996 c. 8, ss. 8\(2\), 205](#), [Sch. 41 Pt. I](#); S.I. 1996/2536, [art. 2](#)

As to mixing of oil

- 4 Imposing restrictions on the mixing with other oil of any rebated oil or oil delivered without payment of duty.

As to marking of oil

- 5 Requiring as a condition of allowing rebate on, or delivery without payment of duty of, any oil (subject to any exceptions provided by or under the regulations) that there shall have been added to that oil, at such times, in such manner and in such proportions as may be prescribed, one or more prescribed markers, with or

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without a prescribed colouring substance (not being a prescribed marker), and that a declaration to that effect is furnished.

Modifications etc. (not altering text)

- C1 Sch. 4 para 5 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(a))
- C2 Sch. 4 para 5 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(d))

- 6 Prescribing the substances which are to be used as markers.
- 7 Providing that the presence of a marker shall be disregarded if the proportion in which it is present is less than that prescribed for the purposes of this paragraph.
- 8 Prohibiting the addition to any oil of any prescribed marker or prescribed colouring substance except in such circumstances as may be prescribed.

Modifications etc. (not altering text)

- C3 Sch. 4 paras. 8-10 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(a))
- C4 Sch. 4 paras. 8-10 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(d))

- 9 Prohibiting the removal from any oil of any prescribed marker or prescribed colouring substance.

Modifications etc. (not altering text)

- C5 Sch. 4 paras. 8-10 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(a))
- C6 Sch. 4 paras. 8-10 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(d))

- 10 Prohibiting the addition to oil of any substance, not being a prescribed marker, which is calculated to impede the identification of a prescribed marker.

Modifications etc. (not altering text)

- C7 Sch. 4 paras. 8-10 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(a))
- C8 Sch. 4 paras. 8-10 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(d))

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- 11 Regulating the storage or movement of prescribed markers.
- 12 Requiring any person who adds a prescribed marker to any oil to keep in such manner and to preserve for such period as may be prescribed such accounts and records in connection with his use of that marker as may be prescribed, and requiring the production of the accounts and records.

Modifications etc. (not altering text)

- C9** Sch. 4 paras. 12-16 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(a))
- C10** Sch. 4 paras. 12-17 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(d))

- 13 Requiring, in such circumstances or subject to such exceptions as may be prescribed, that any drum, storage tank, delivery pump or other container or outlet which contains any oil in which a prescribed marker is present shall be marked in the prescribed manner to indicate that the oil is not to be used as road fuel or for any other prohibited purpose.

Modifications etc. (not altering text)

- C11** Sch. 4 paras. 12-16 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(a))
- C12** Sch. 4 paras. 12-17 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(d))

- 14 Requiring any person who supplies oil in which a prescribed marker is present to deliver to the recipient a document containing a statement in the prescribed form to the effect that the oil is not to be used as road fuel or for any other prohibited purpose.

Modifications etc. (not altering text)

- C13** Sch. 4 paras. 12-16 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(a))
- C14** Sch. 4 paras. 12-17 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(d))

- 15 Prohibiting the sale of any oil the colour of which would prevent any prescribed colouring substance from being readily visible if present in the oil.

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Modifications etc. (not altering text)

- C15** Sch. 4 paras. 12-16 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(a)**)
- C16** Sch. 4 paras. 12-17 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(d)**)

- 16 Prohibiting the importation of oil in which any prescribed marker, or any other substance which is calculated to impede the identification of a prescribed marker, is present.

Modifications etc. (not altering text)

- C17** Sch. 4 paras. 12-16 modified by S.I. 2004/2065, **reg. 3(1A)(b)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(a)**)
- C18** Sch. 4 paras. 12-17 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(d)**)

As to control of storage, supply etc. of oil, entry of premises etc.

- 17 Regulating the storage or movement of oil.

Modifications etc. (not altering text)

- C19** Sch. 4 para. 17 modified (1.9.2004) by The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004 (S.I. 2004/2065), **regs. 1(1), 3(1)(f)**
- C20** Sch. 4 paras. 12-17 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(d)**)

- 18 Restricting the supplying of oil in respect of which rebate has been allowed and not repaid or on which excise duty has not been paid.

- [^{F5}18A Prohibiting the use of aviation gasoline otherwise than as a fuel for aircraft.]

Textual Amendments

- F5** Sch. 4 paras. 18A, 18B inserted by Finance Act 1982 (c. 39, SIF 40:1), **s. 4(6)**

- ^{F6}18B Prohibiting the taking of aviation gasoline into fuel tanks for engines other than aircraft engines.

Textual Amendments

- F6** Sch. 4 paras. 18A, 18B inserted by Finance Act 1982 (c. 39, SIF 40:1), **s. 4(6)**

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- 19 Requiring a person owning or possessing a [^{F7}vehicle, vessel, machine or appliance] which is constructed or adapted to use heavy oil as fuel to keep such accounts and records in such manner as may be prescribed, and to preserve such books and documents relating to the supply of heavy oil to or by him, or the use of heavy oil by him, for such period as may be prescribed.

Textual Amendments

- F7** Words in Sch. 4 para. 19 substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 paras. 23(2), (5)(a)

- 20 Requiring the production of books or documents relating to the supply or use of oil or the use of any vehicle [^{F8}, vessel, machine or appliance].

Textual Amendments

- F8** Words in Sch. 4 para. 20 inserted (cond.) (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 paras. 23(3), (5)(b)

- 21 [^{F9}(1)] Authorising the entry and inspection of premises [^{F10}(including places of any description, and in particular tents or movable structures, other] than private dwelling-houses) and the examination of vehicles [^{F11}, vessels, machines or appliances], and authorising, or requiring the giving of facilities for, the inspection of oil found on any premises entered or on or in any vehicle [^{F12}, vessel, machine or appliance] and the taking of samples of any oil inspected.

[^{F13}(2) In this paragraph “premises” includes any floating structure.

(3) Nothing in sub-paragraph (1) enables regulations to be made authorising the examination of the interior of part of a vessel if that part is used as a dwelling.]

Textual Amendments

- F9** Sch. 4 para. 21 renumbered as Sch. 4 para. 21(1) (29.6.2021 for N.I. for specified purposes, 1.10.2021 for N.I. in so far as not already in force) by Finance Act 2020 (c. 14), Sch. 11 paras. 13(4)(a), 18; S.I. 2021/740, regs. 2, 3 (with reg. 1(2))
- F10** Words in Sch. 4 para. 21 substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 23(4)(a)
- F11** Words in Sch. 4 para. 21 substituted (cond.) (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 paras. 23(4)(b), (5)(c)
- F12** Words in Sch. 4 para. 21 substituted (cond.) (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 paras. 23(4)(c), (5)(d)
- F13** Sch. 4 para. 21(2)(3) inserted (29.6.2021 for N.I. for specified purposes, 1.10.2021 for N.I. in so far as not already in force) by Finance Act 2020 (c. 14), Sch. 11 paras. 13(4)(c), 18; S.I. 2021/740, regs. 2, 3 (with reg. 1(2))

Modifications etc. (not altering text)

- C21** Sch. 4 para. 21 modified (1.9.2004) by The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004 (S.I. 2004/2065), regs. 1(1), 3(1)(f)

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C22 Sch. 4 para. 21 modified by S.I. 2004/2065, **reg. 3(2A)(c)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2), 8(2)(d)**)

Interpretation

22 In this Schedule—
“oil” means hydrocarbon oil;
“prescribed” means prescribed by regulations made under section 24 of this Act;

F14

Textual Amendments
F14 Words in Sch. 4 para. 22 omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 5 paras. 23(b), 26(b)**

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