



Hydrocarbon Oil Duties Act 1979

CHAPTER 5

HYDROCARBON OIL DUTIES ACT 1979

The dutiable commodities

- 1 Hydrocarbon oil.
- 2 Provisions supplementing s. 1.
- 2AA Biodiesel
- 2AB Bioethanol
- 2AC Aqua methanol
- 2A Power to amend definitions.
- 3 Hydrocarbon oil as ingredient of imported goods.
- 4 The dutiable commodities
- 5 Road fuel gas.

Charging provisions

- 6 Excise duty on hydrocarbon oil.
- 6AA Excise duty on biodiesel
- 6AB Excise duty on blends of biodiesel and heavy oils
- 6AC Application to biodiesel and bioblend of provisions relating to hydrocarbon oil
- 6AD Excise duty on bioethanol
- 6AE Excise duty on blends of bioethanol and hydrocarbon oil
- 6AF Application to bioethanol and bioethanol blend of provisions relating to hydrocarbon oil
- 6AG Excise duty on aqua methanol
- 6AH Application to aqua methanol of provisions relating to hydrocarbon oil
- 6A Fuel substitutes.
- 7 Charging provisions
- 8 Excise duty on road fuel gas.

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Delivery of oil without payment of duty

- 9 Oil delivered for home use for certain industrial purposes.
- 10 Restrictions on the use of duty-free oil.

Rebate of duty

- 11 Rebate on heavy oil.
- 12 Rebate not allowed on fuel other than for excepted machines.
- 13 Penalties for contravention of section 12.
- 13ZA Rebate on certain heavy oil used for heating etc
- 13ZB Restrictions on supply of certain heavy oil for heating etc
- 13A Rebate on unleaded petrol
- 13AA Restrictions on use of rebated kerosene.
- 13AB Penalties for contravention of section 13AA.
- 13AC Use of rebated kerosene for private pleasure-flying
- 13AD Penalties for contravention of section 13AC
- 14 Rebate on light oil for use as furnace fuel.
- 14A Rebate on biodiesel used as fuel for excepted machines
- 14B Rebate on bioblend used as fuel for excepted machines.
- 14C Restrictions on use of rebated biodiesel and bioblend
- 14D Penalties for misuse of rebated biodiesel or bioblend
- 14E Rebated heavy oil and bioblend: private pleasure craft
- 14F Penalties for contravention of section 14E

Drawback

- 15 Drawback of duty on exportation etc. of certain goods.
- 16 Drawback

Miscellaneous reliefs

- 17 Heavy oil used by horticultural producers.
- 17A Biodiesel used otherwise than as road fuel
- 18 Miscellaneous reliefs
- 19 Fuel used in lifeboats, etc.
- 19A Fuel for producing energy for refineries etc.
- 20 Contaminated or accidentally mixed oil.

Mixing

- 20A Mixing: adjustment of duty.
- 20AAA Mixing of rebated oil.
- 20AAB Mixing of rebated oil: supplementary.
- 20AAC Prohibition on mixing of aqua methanol
- 20AAD Mixing of aqua methanol in contravention of prohibition: adjustment of duty
- 20AA Power to allow reliefs.
- 20AB Power to allow reliefs for fuel testing etc

Administration and enforcement

- 20AC Determination by Commissioners of composition of substance
- 21 Regulations with respect to hydrocarbon oil, petrol substitutes and road fuel gas.
- 22 Prohibition on use of fuel substitutes on which duty has not been paid

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- 23 Prohibition on use etc. of road fuel gas on which duty has not been paid.
- 23A Regulation of traders in controlled oil
- 23B Power to provide for exceptions to section 23A
- 23C Warehousing
- 24 Control of use of duty-free and rebated oil.
- 24AA Registered excise dealers and shippers regulations: special provision for traders in controlled oil
- 24A Penalties for misuse of marked oil.

Supplementary

- 25 Regulations.
- 26 Directions.
- 27 Interpretation.
- 28 Consequential amendments, repeals, savings and transitional provisions.
- 29 Citation and commencement.

SCHEDULES

SCHEDULE 1 — EXCEPTED VEHICLES

Unlicensed vehicles not used on public roads

- 1 (1) A vehicle is an excepted vehicle while—

Tractors

- 2 (1) A vehicle is an excepted vehicle if it is—...

Light agricultural vehicles

- 3 (1) A vehicle is an excepted vehicle if it is...

Agricultural material handlers

- 3A (1) An agricultural material handler is an excepted vehicle.

Agricultural engines

- 4 (1) An agricultural engine is an excepted vehicle.

Agricultural processing vehicles

- 4A (1) An agricultural processing vehicle is an excepted vehicle.

Vehicles used between different parts of land

- 5 (1) A vehicle is an excepted vehicle if—

Mowing machines

- 6 A mowing machine is an excepted vehicle.

Snow clearing vehicles

- 7 A vehicle is an excepted vehicle when it is—

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Gritters

8 A vehicle is an excepted vehicle if it is constructed...

Mobile cranes

9 (1) A mobile crane is an excepted vehicle.

Mobile pumping vehicles

9A (1) A mobile pumping vehicle is an excepted vehicle.

Digging machines

10 (1) A digging machine is an excepted vehicle.

Works trucks

11 (1) A works truck is an excepted vehicle.

Road construction vehicles

12 (1) A vehicle is an excepted vehicle if it is—...

Road rollers

13 A road roller is an excepted vehicle.

Road surfacing vehicles

13A (1) A road surfacing vehicle is an excepted vehicle.

Tar Sprayers

13B (1) A tar sprayer is an excepted vehicle.

Interpretation

14 In this Schedule “ public road ” means a road...

SCHEDULE 1A — Excepted machines

1 Any vehicle, vessel, machine or appliance of one of the...

Agricultural vehicle

2 (1) An agricultural vehicle at a time when it is...

Special vehicles

3 (1) A special vehicle at a time when it is...

Unlicensed vehicles

4 (1) An unlicensed vehicle at a time when it is...

Trains etc

5 Any vehicle designed to be operated on a railway within...

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Vessels etc

- 6 (1) Any vessel other than a vessel ... that is...

Mowing machines

- 7 A machine designed only for mowing grass at a time...

Other machines or appliances

- 8 (1) A machine or appliance that is not a vehicle...

Interpretation

- 9 (1) In this Schedule— “ caravan ” has the meaning...

SCHEDULE 2 — MEANING OF “HORTICULTURAL PRODUCE” FOR
PURPOSES OF RELIEF UNDER SECTION 17

In section 17 of this Act “horticultural produce” means—

SCHEDULE 2A — Mixing of rebated oil

Part I — LIGHT OIL

Converting unleaded petrol into leaded petrol

- 1 Mixing of rebated oil

Converting unleaded petrol into higher octane unleaded petrol

- 2 Mixing of rebated oil

Mixing different kinds of unleaded petrol

- 2A Mixing of rebated oil

Power to create exceptions

- 3 Mixing of rebated oil

Part II — HEAVY OIL

Mixing partially rebated heavy oil with unrebated heavy oil

- 4 Mixing of rebated oil

Mixing fully rebated heavy oil with unrebated heavy oil

- 5 Mixing of rebated oil

Mixing fully rebated heavy oil with partially rebated heavy oil

- 6 Mixing of rebated oil

Mixing different types of partially rebated gas oil

- 6A Mixing of rebated oil

Complex mixtures of heavy oils

- 7 Mixing of rebated oil

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- Part IIA — UNREBATED HEAVY OIL
- 7A Mixing of rebated oil
 - MIXING OF REBATED OIL
- Part 2B Biodiesel
- 7B *Mixing biodiesel with rebated heavy oil*
- Part III — RATES OF DUTY, ETC.

Rate for mixtures of light oil

- 8 Mixing of rebated oil

Rate for mixtures of heavy oil

- 9 Mixing of rebated oil

Credit for duty paid on ingredients of mixture

- 10 Mixing of rebated oil

Interpretation

- 11 Mixing of rebated oil

SCHEDULE 3 — SUBJECTS FOR REGULATIONS UNDER SECTION 21

Part I — HYDROCARBON OIL

- 1 Prohibiting the production of hydrocarbon oil or any description of...
- 2 Specifying the circumstances in which any such licence may be...
- 3 Regulating the production, storage and warehousing of hydrocarbon oil or...
- 4 Prohibiting the refining of hydrocarbon oil elsewhere than in a...
- 5 Prohibiting the incorporation of gas in hydrocarbon oil elsewhere than...
- 6 Regulating the use and storage of hydrocarbon oil in a...
- 7 Regulating or prohibiting the removal to a refinery of hydrocarbon...
- 8 Regulating the removal of imported hydrocarbon oil to a refinery...
- 9 Making provision for securing payment of the excise duty on...
- 10 Relieving from the excise duty chargeable on hydrocarbon oil produced...
- 10A
- 10B Conferring power to require information relating to the supply or...
- 10C Requiring producers and users of and dealers in aviation gasoline...
- 11 Generally for securing and collecting the excise duty chargeable on...

Part II

- 12 Prohibiting the production of petrol substitutes, and dealing in petrol...
- 13 Specifying the circumstances in which any such licence may be...
- 14 Regulating the production, dealing in, storage and warehousing of petrol...
- 15 Relieving from the excise duty petrol substitutes intended for exportation...
- 16 Generally for securing and collecting the excise duty. In this...

Part III — ROAD FUEL GAS

- 17 Prohibiting the production of gas, and dealing in gas on...
- 18 Specifying the circumstances in which any such licence may be...
- 19 Regulating the production, dealing in, storage and warehousing of gas...
- 20 Requiring containers for gas to be marked in the manner...
- 21 Conferring power to require information relating to the supply or...

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- 22 Requiring a person owning or possessing a road vehicle which...
- 23 Requiring the production of books or documents relating to the...
- 24 Authorising the entry and inspection of premises (other than private...
- 25 Generally for securing and collecting the excise duty. In this...

SCHEDULE 4 — SUBJECTS FOR REGULATIONS UNDER SECTION 24

As to grant of relief . . .

- 1 Regulating the approval of persons for purposes of section 9(1)...
- 2 Enabling permission under section 9(1) of this Act to be...
- 3 Requiring claims or applications for repayment under section 9(4), 17,...

As to mixing of oil

- 4 Imposing restrictions on the mixing with other oil of any...

As to marking of oil

- 5 Requiring as a condition of allowing rebate on, or delivery...
- 6 Prescribing the substances which are to be used as markers...
- 7 Providing that the presence of a marker shall be disregarded...
- 8 Prohibiting the addition to any oil of any prescribed marker...
- 9 Prohibiting the removal from any oil of any prescribed marker...
- 10 Prohibiting the addition to oil of any substance, not being...
- 11 Regulating the storage or movement of prescribed markers.
- 12 Requiring any person who adds a prescribed marker to any...
- 13 Requiring, in such circumstances or subject to such exceptions as...
- 14 Requiring any person who supplies oil in which a prescribed...
- 15 Prohibiting the sale of any oil the colour of which...
- 16 Prohibiting the importation of oil in which any prescribed marker,...

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

- 17 Regulating the storage or movement of oil.
- 18 Restricting the supplying of oil in respect of which rebate...
- 18A Prohibiting the use of aviation gasoline otherwise than as a...
- 18B Prohibiting the taking of aviation gasoline into fuel tanks for...
- 19 Requiring a person owning or possessing a vehicle, vessel, machine...
- 20 Requiring the production of books or documents relating to the...
- 21 (1) Authorising the entry and inspection of premises (including places...

Interpretation

- 22 In this Schedule— “oil” means hydrocarbon oil; “prescribed” means prescribed...

SCHEDULE 5 — SAMPLING

- 1 The person taking a sample— (a) if he takes it...
- 2 (1) The result of an analysis of a sample shall...
- 3 (1) Subject to sub-paragraph (2) below, in any such proceedings...
- 4 (1) Any notice required or authorised to be given under...
- 5 In this Schedule “authorised analyst” means— (a) the Government Chemist...
- 6 References in this Schedule to the taking of a sample...

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7 This Schedule shall have effect in its application to a...

SCHEDULE 6 — CONSEQUENTIAL AMENDMENTS

Finance Act 1965 and Finance Act (Northern Ireland) Act 1965

1 In section 92(2) of the Finance Act 1965 and section...

Transport Act 1968

2
3, 4, 5

Excise Duties (Gas as Road Fuel) Order 1972

6 In Article 3 of the Excise Duties (Gas as Road...

7

SCHEDULE 7 — REPEALS

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 6(1) amended by [1998 c. 36 s. 6\(1\)\(a\)\(3\)](#)
- s. 6(1) repealed in part by [1998 c. 36 s. 6\(1\)\(b\)s. 6\(3\)165Sch. 27 Pt. 1\(2\) Note](#)
- s. 6(2) replaced (by s.006(2) (2AA)(2AB)) by [1998 c. 36 s. 6\(2\)\(3\)](#)
- s. 6AB(1) words repealed by [2002 c. 23 Sch. 40 Pt. 1](#)
- s. 11(6) inserted by [2002 c. 23 Sch. 2 para. 3](#)
- s. 13(1)(a) words substituted by [2021 c. 26 Sch. 21 para. 6\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(2)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(b).)
- s. 13(1)(b) words substituted by [2021 c. 26 Sch. 21 para. 6\(2\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(2)(b)(ii) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(c).)
- s. 13(1A) words inserted by [2021 c. 26 Sch. 21 para. 6\(3\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(3)(a)(ii) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(d).)
- s. 13(3)(a) words inserted by [2021 c. 26 Sch. 21 para. 6\(5\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(5)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(f).)
- s. 13(3)(b) words substituted by [2021 c. 26 Sch. 21 para. 6\(5\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(5)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(f).)
- s. 13(4) words inserted by [2021 c. 26 Sch. 21 para. 6\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(6) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(g).)
- s. 13(6)(a) words substituted by [2021 c. 26 Sch. 21 para. 6\(7\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(7)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(h).)
- s. 14E omitted by [2021 c. 26 Sch. 21 para. 14](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 14 was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(i).)
- s. 14F omitted by [2021 c. 26 Sch. 21 para. 15](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 15 was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(j).)
- s. 24(3A) omitted by [2022 c. 3 Sch. 11 para. 6](#) (This amendment not applied to legislation.gov.uk. Sch. 11 para. 6 was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(k).)

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