



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Supplementary

25 Regulations.

Any power to make regulations under this Act shall be exercisable by statutory instrument, and any statutory instrument by which the power is exercised shall be subject to annulment in pursuance of a resolution of either House of Parliament.

26 Directions.

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

27 Interpretation.

(1) In this Act—

[^{F1}“aqua methanol” has the meaning given by section 2AC above;]

[^{F2}“aviation gasoline” has the meaning given by [^{F3}section 1(3D)];]

[^{F4}“bioblend” has the meaning given by section 6AB(2) above;]

[^{F5}“biodiesel” has the meaning given by section 2AA above;]

[^{F6}“bioethanol” has the meaning given by section 2AB above;

“bioethanol blend” has the meaning given by section 6AE(2) above;]

[^{F7}“controlled oil” means hydrocarbon oil in respect of which a rebate has been allowed under section 11(1)(b), (ba) or (c) or 13AA [^{F8}or biodiesel or bioblend in respect of which a rebate has been allowed under section 14A or 14B];]

[^{F9}“excepted machine” means a vehicle, vessel, machine or appliance that is of a description given in Schedule 1A;]

^{F10}
...

[^{F11}“gas oil” has the meaning given by section 1(5) above;]

“heavy oil” has the meaning given by section 1(4) above;

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“hydrocarbon oil” has the meaning given by section 1(2) above;

[F13]“kerosene” has the meaning given by section 1(8);

“light oil” has the meaning given by section 1(3) above;

“the Management Act” means the M1 Customs and Excise Management Act 1979;

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“the prescribed sum”, in relation to the penalty provided for an offence, means—

(a) if the offence was committed in England [F15]or Wales], the prescribed sum within the meaning of [F16]section 32 of the Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act)];

(b) if the offence was committed in Scotland, the prescribed sum within the meaning of [F17]subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)];

(c) [F18]if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,000 or other sum substituted by order under Article 17 of that Order);]

[F19]“private pleasure craft” has the meaning given by section 14E;]

“rebate” means rebate of duty under section 11 , [F20]13ZA,][F21]13AA,][F22]... [F23]14[F24] 14A, 14B] or 20AB] above, and “rebated” has a corresponding meaning;

[F25]“refinery” means any premises which—

(a) are approved by the Commissioners for the treatment of hydrocarbon oil; or

(b) are approved by them for the production of energy for use in the treatment of hydrocarbon oil at premises approved under paragraph (a) above or in the production of hydrocarbon oil at other premises used for the production of such oil;

and the Commissioners may approve any premises under paragraph (b) above if it appears to them that more than one-third of the energy will be produced for such use as is mentioned in that paragraph;]

“road fuel gas” has the meaning given by section 5 above; F26 ...

“road vehicle” means a vehicle constructed or adapted for use on roads, but does not include any [F27]vehicle that is an excepted machine]

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[F29]“unleaded petrol” [F30]has] the meaning given by [F31]section 1(3C) above.]]

[F32](1ZA) For the purposes of this Act, a substance is used as fuel for a vehicle [F33] vessel, machine or appliance] if (and only if) it is used as fuel for—

(a) the engine provided for propelling the vehicle [F34]or vessel, or, as the case may be, for powering the machine or appliance],

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- [^{F35}(aa) in relation to an appliance that contains a furnace or boiler for use in a heating system, that furnace or boiler,] or
- [^{F36}(b) an engine, furnace or boiler which draws fuel from the same supply as an engine or, as the case may be, furnace or boiler, within paragraph (a) or (aa).]
- (1ZB) For those purposes, a substance is taken into a vehicle [^{F37}, vessel, machine or appliance] as fuel, or as an additive or extender in any fuel, if (and only if) it is taken into the vehicle [^{F38}, vessel, machine or appliance] as part of the supply—
- [^{F39}(a) from which the engine provided for propelling the vehicle [^{F40} or vessel or, as the case may be, for powering the machine or appliance,] draws fuel [^{F41}, or
- (b) in relation to an appliance that contains a furnace or boiler for use in a heating system, from which the furnace or boiler draws fuel.]
- (1ZC) For those purposes, the following persons are liable for a substance being taken into a vehicle [^{F42}, vessel, machine or appliance,] or into the fuel supply of an engine [^{F43}, furnace or boiler]—
- (a) the person who has charge of the vehicle [^{F44}, vessel, machine or appliance, or of the engine, furnace or boiler] at the time the substance is taken in, and
- (b) the owner of the vehicle [^{F45}, vessel, machine or appliance, or of the engine, furnace or boiler] at that time (or, if another person is entitled to possession of it at that time, that other person).
- (1ZD) Subsection (1ZC) applies in relation to ^{F46}... storage tanks as it applies in relation to vehicles [^{F47}, vessels, machines or appliances].]
- [^{F48}(1A) If in the case of any premises which the Commissioners can approve under paragraph (b) of the definition of "refinery" in subsection (1) above it appears to them appropriate to do so, they may direct that the provisions of this Act (other than that definition) shall apply to them as if, instead of being a refinery, they were other premises used for the production of hydrocarbon oil.]
- [^{F49}(1B) The Treasury may by order made by statutory instrument amend Schedule [^{F50}1A] to this Act so as to—
- (a) add a class of excepted [^{F51}machine],
- (b) remove a class of excepted [^{F52}machine], or
- (c) redefine a class of excepted [^{F53}machine].
- (1C) Section 2A(2) and (3) above shall apply to an order under subsection (1B).]
- (2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Management Act

"the Commissioners"

"container"

"the Customs and Excise Acts 1979"

"excise warehouse"

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“goods”
“hovercraft”
“occupier”
“officer” and “proper” in relation to an officer
[F⁵⁴“pipe-line”]
“port”
[F⁵⁵“registered excise dealer and shipper”]
[F⁵⁶“representative”]
[F⁵⁷“revenue trader”]
“ship”
“shipment”
“stores”
“warehouse”

Alcoholic Liquor Duties Act 1979

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.....
“spirits”.

Textual Amendments

- F1** Words in s. 27(1) inserted (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. 9, 14](#)
- F2** Words inserted by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), [s. 4\(4\)](#)
- F3** Words in s. 27(1) substituted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 6, 21](#)
- F4** S. 27(1): Definition of “bioblend” inserted (24.7.2002) by [2002 c. 23, s. 5](#), [Sch. 2 para. 6](#)
- F5** S. 27(1): Definition of “biodiesel” inserted (24.7.2002) by [2002 c. 23, s. 5](#), [Sch. 2 para. 6](#)
- F6** Words in s. 27(1) inserted (1.1.2005) by [Finance Act 2004 \(c. 12\)](#), [s. 10\(9\)\(10\)](#)
- F7** S. 27(1): Definition of “controlled oil” inserted (24.7.2002) by [2002 c. 23, s. 6](#), [Sch. 3 para. 4\(2\)](#)
- F8** Words in s. 27(1) inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 22\(2\)\(a\), 26\(b\)](#)
- F9** Words in s. 27(1) inserted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), [s. 102\(2\)](#), [Sch. 21 para. 20\(2\)\(a\)](#)
- F10** Words in s. 27(1) omitted (1.4.2022) by virtue of [Finance Act 2021 \(c. 26\)](#), [s. 102\(2\)](#), [Sch. 21 para. 20\(2\)\(b\)](#)
- F11** S. 27(1): definition of “gas oil” inserted (15.8.1997) by [1997 c. 16, s. 7\(8\)\(a\)](#); S.I. 1997/1960, [art. 2](#)
- F12** Definition of “higher octane unleaded petrol” in s. 27(1) repealed (*retrospective to 7.3.2001 at 6pm*) by [2001 c. 9, ss. 2\(5\), 110](#), [Sch. 33 Pt. 1\(1\)](#) Note
- F13** Words in s. 27(1) inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 22\(2\)\(c\), 26\(b\)](#)
- F14** S. 27(1): definitions of “petrol substitute” and “power methylated spirits” repealed (1.12.1995) by [1993 c. 34, ss. 11\(5\), 213](#), [Sch. 23 Pt. I](#); S.I. 1995/2715, [art. 2](#)
- F15** Words substituted by [S.I. 1984/703](#), (N.I. 3) Sch. 6 para. 10(a)
- F16** Words substituted by [Magistrates' Courts Act 1980 \(c. 43, SIF 82\)](#), [s. 154](#), [Sch. 7 para. 181](#)
- F17** Words in s. 27(1) substituted (1.4.1996) by [1995 c. 40, ss. 5, 7\(2\)](#), [Sch. 4 para. 21](#)
- F18** In the definition of “the prescribed sum” paragraph (c) inserted by [S.I. 1984/703](#), (N.I. 3) Sch. 6 para. 10(b)
- F19** Words in s. 27(1) inserted (1.10.2021 for N.I.) by [Finance Act 2020 \(c. 14\)](#), [Sch. 11 paras. 12, 18](#); S.I. [2021/740, reg. 3](#) (with [reg. 1\(2\)](#))
- F20** Word in s. 27(1) inserted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 32, 37](#)
- F21** Words in s. 27(1) inserted (24.7.2002) by [2002 c. 23, s. 6](#), [Sch. 3 para. 9](#)
- F22** Word in s. 27(1) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 13\(9\)\(a\)\(12\)](#)

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- F23** S. 27(1): words in definition of “rebate” substituted (11.5.2001) by 2001 c. 9, s. 3(3)
- F24** Words in s. 27(1) inserted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), **Sch. 5 paras. 22(2)(d), 26(b)**
- F25** Definition substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 5(3)
- F26** Word in s. 27(1) repealed (15.8.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. I Note; S.I. 1997/1960, art. 2**
- F27** Words in s. 27(1) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(2)(c)**
- F28** Words in s. 27(1) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), s. 13(9)(b)(12)
- F29** Definitions of “ultra low sulphur petrol”, “unleaded petrol”, “leaded petrol” in s. 27(1) inserted (1.10.2000) by 2000 c. 17, s. 5(5); S.I. 2000/2674, art. 2
- F30** Word in s. 27(1) substituted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), s. 13(9)(c)(12)
- F31** Words in s. 27 substituted (1.9.2004) by Finance Act 2004 (c. 12), s. 7(8)(b)(9)
- F32** S. 27(1ZA)-(1ZD) inserted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), **Sch. 5 paras. 22(3), 26(b)**
- F33** Words in s. 27(1ZA) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(3)(a)**
- F34** Words in s. 27(1ZA)(a) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(3)(b)**
- F35** S. 27(1ZA)(aa) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(3)(c)**
- F36** S. 27(1ZA)(b) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(3)(d)**
- F37** Words in s. 27(1ZB) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(4)(a)**
- F38** Words in s. 27(1ZB) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(4)(b)**
- F39** Words in s. 27(1ZB) renumbered as s. 27(1ZB)(a) (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(4)(c)**
- F40** Words in s. 27(1ZB)(a) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(4)(d)**
- F41** S. 27(1ZB)(b) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(4)(e)**
- F42** Words in s. 27(1ZC) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(5)(a)(i)**
- F43** Words in s. 27(1ZC) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(5)(a)(ii)**
- F44** Words in s. 27(1ZC)(a) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(5)(b)**
- F45** Words in s. 27(1ZC)(b) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(5)(c)**
- F46** Words in s. 27(1ZD) omitted (1.4.2022) by virtue of Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(6)(a)**
- F47** Words in s. 27(1ZD) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 20(6)(b)**
- F48** S. 27(1A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 5(4)
- F49** S. 27(1B)(1C) inserted (19.7.2006) by Finance Act 2006 (c. 25), s. 8
- F50** Word in s. 27(1B) substituted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 8(a)**
- F51** Word in s. 27(1B)(a) substituted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 8(b)**
- F52** Word in s. 27(1B)(b) substituted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 8(b)**
- F53** Word in s. 27(1B)(c) substituted (1.4.2022) by Finance Act 2022 (c. 3), s. 76(2), **Sch. 11 para. 8(b)**
- F54** Word inserted by Finance Act 1985 (c. 54, SIF 40:1), s. 7, **Sch. 4 para. 3**
- F55** S. 27(3) Table: Words “registered excise dealer and shipper” inserted (24.7.2002) by 2002 c. 23, s. 6, **Sch. 3 para. 4(3)**
- F56** Words in s. 27(3) Table inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 6(7); S.I. 1997/1305, art. 2**
- F57** S. 27(3) Table: Words “revenue trader” inserted (24.7.2002) by 2002 c. 23, s. 6, **Sch. 3 para. 4(3)**
- F58** Words in s. 27(3) repealed (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 29 Pt. I(3); S.I. 2005/1523, art. 2 (with art. 3)**

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Marginal Citations

M1 1979 c. 2.

28 Consequential amendments, repeals, savings and transitional provisions.

- (1) The enactments and order specified in Schedule 6 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (3) Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- (4) The repeal by subsection (2) above of the ^{M2}Hydrocarbon Oil (Customs & Excise) Act 1971 shall not affect the operation of the saving in paragraph 2 in Part I of Schedule 14 to the ^{M3}Finance (No. 2) Act 1975 in relation to the provisions of the said Act of 1971 repealed by section 75(5) of the said Act of 1975 and specified in that Part.
- (5) The ^{M4}Amendment of Units of Measurement (Hydrocarbon Oil, etc) Order 1977 is hereby revoked.
- (6) Nothing in this section shall be taken as prejudicing the operation of sections 15 to 17 of the ^{M5}Interpretation Act 1978 (which relate to the effect of repeals).

Modifications etc. (not altering text)

C1 The text of s. 28(1)(2)(5), Sch. 6 paras. 1, 2 and 6, and Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M2 1971 c. 12.

M3 1975 c. 45.

M4 S.I. 1977/1866

M5 1978 c. 30.

29 Citation and commencement.

- (1) This Act may be cited as the Hydrocarbon Oil Duties Act 1979 and is included in the Acts which may be cited as the Customs and Excise Acts 1979.
- (2) This Act shall come into operation on 1st April 1979.

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