



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

An Act to consolidate the enactments relating to the excise duties on hydrocarbon oil, petrol substitutes, power methylated spirits and road fuel gas. [22nd February 1979]

Modifications etc. (not altering text)

- C1** Act amended by Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 24(1)(3)** and Police and Criminal Evidence Act 1984 (c. 60, SIF 95), **s. 114(1)**
- C2** Act modified by S.I. 1990/2167, **art. 5**
- C3** Act modified by Alcoholic Liquor Duties Act 1979 (c. 4), **Sch. 2A para. 3(5)** (as inserted (22.2.2006) by Finance Act 2004 (c. 12), **Sch. 1**; S.I. 2006/201, **art. 2**)
- C4** Act modified (17.7.2012) by Finance Act 2012 (c. 14), **s. 188**
- C5** Act applied (with modifications) (31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), **ss. 5, 11(1)(e)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- C6** Act applied (31.12.2020) by 1994 c. 23, s. 16(1) (as substituted by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 13** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7))

Commencement Information

- I1** Act wholly in force at 1.4.1979 see s. 29(2)

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Introductory Text is up to date with all changes known to be in force on or before 15 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.

[View outstanding changes](#)

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 Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)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 Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)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\(5\)\(b\)](#))