

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Part I is up to date with all changes known to be in force on or before 11 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 3

SUBJECTS FOR REGULATIONS UNDER SECTION 21

PART I

HYDROCARBON OIL

- 1 Prohibiting the production of hydrocarbon oil or any description of hydrocarbon oil except by a person holding a licence.
- 2 [^{F1}Specifying the circumstances in which any such licence may be surrendered or revoked]

Textual Amendments

- F1** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), [Sch. 5 para. 4](#)

- 3 Regulating the production, storage and warehousing of hydrocarbon oil or any description of hydrocarbon oil and the removal of any such oil to or from premises used for the production of any such oil.

Modifications etc. (not altering text)

- C1** Sch. 3 para. 3 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\(1\)\(e\)](#)
- C2** Sch. 3 para. 3 modified by [S.I. 2004/2065](#), [reg. 3\(2\)\(g\)](#) (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\(2\)\(c\)](#))

- 4 Prohibiting the refining of hydrocarbon oil elsewhere than in a refinery.
- 5 Prohibiting the incorporation of gas in hydrocarbon oil elsewhere than in a refinery.
- 6 Regulating the use and storage of hydrocarbon oil in a refinery.

Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by [S.I. 2004/2065](#), [reg. 3\(2\)\(g\)](#) (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\(2\)\(c\)](#))

- 7 Regulating or prohibiting the removal to a refinery of hydrocarbon oil in respect of which any rebate has been allowed.

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Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)

8 Regulating the removal of imported hydrocarbon oil to a refinery without payment of the excise duty on such oil.

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)

9 Making provision for securing payment of the excise duty on any imported hydrocarbon oil received into a refinery.

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)

10 Relieving from the excise duty chargeable on hydrocarbon oil produced in the United Kingdom any such oil intended for exportation or shipment as stores.

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)

F²10A

Textual Amendments

F2 Sch. 3 para. 10A omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), **Sch. 6 paras. 7, 21**

Modifications etc. (not altering text)

C3 Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)

10B F³ Conferring power to require information relating to the supply or use of aviation gasoline to be given by producers, dealers and users.

Textual Amendments

F3 Sch. 3 Pt. I paras. 10A-C inserted by Finance Act 1992 (c. 39), **s. 4(5)**

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Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)

- 10C^{F4} Requiring producers and users of and dealers in aviation gasoline to keep and produce records relating to aviation gasoline.

Textual Amendments

- F4** Sch. 3 Pt. I paras. 10A-C inserted by Finance Act 1992 (c. 39), **s. 4(5)**

Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)

- 11 Generally for securing and collecting the excise duty chargeable on hydrocarbon oil . . . ^{F5}.

Textual Amendments

- F5** Words repealed by Finance Act 1985 (c. 54, SIF 40:1), s. 7, Sch. 4 para. 4, **Sch. 27 Pt. I** Note 2

Modifications etc. (not altering text)

- C3** Sch. 3 paras. 6-11 modified by S.I. 2004/2065, **reg. 3(2)(g)** (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)(c)**)
- C4** Sch. 3 para. 11 modified (26.7.2002) by S.I. 2002/1928, **reg. 3(1)(d)**
- C5** Sch. 3 para. 11 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)(e)**

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