



Finance Act 2004

2004 CHAPTER 12

PART 1

EXCISE DUTIES

Hydrocarbon oil etc duties

13 Warehousing

After section 23B of the Hydrocarbon Oil Duties Act 1979 (regulation of traders in controlled oil) insert—

“23C Warehousing

- (1) For the purposes of Part VIII of the Customs and Excise Management Act 1979 (c. 2) (warehousing) the substances specified in subsection (4) shall be treated as if they were chargeable with duty (and therefore within the scope of section 92(1)(a) or (c) of that Act) whether or not duty is in fact chargeable.
- (2) The Commissioners may make regulations under section 93 of that Act (warehousing regulations) that relate to a substance specified in subsection (4).
- (3) In respect of a substance specified in subsection (4) which has been or is to be deposited in an excise warehouse by virtue of subsection (2), the Commissioners may—
 - (a) treat the substance, or make provision by regulations for treating the substance, as if duty were chargeable in relation to it by virtue of a specified enactment;
 - (b) make any regulations, or do any other thing, of a kind that they could make or do (whether or not by virtue of a provision of Part VIII of that Act) in respect of a substance deposited in an excise warehouse under Part VIII of that Act.
- (4) The substances referred to in subsection (1) are—

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- (a) petroleum gas,
- (b) animal fat set aside for use as motor fuel or heating fuel,
- (c) vegetable fat set aside for use as motor fuel or heating fuel,
- (d) non-synthetic methanol set aside for use as motor fuel or heating fuel,
- (e) biodiesel,
- (f) a mixture of two or more substances specified in paragraphs (a) to (e), and
- (g) any other substance specified for the purposes of this section in regulations made by the Commissioners.

(5) In subsection (4)—

- (a) “petroleum gas” means any hydrocarbon which—
 - (i) is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars, and
 - (ii) is not natural gas (as defined in paragraph (b) below),
- (b) “natural gas” means gas with a methane content of not less than 80%,
- (c) “animal fat” means a triglyceride of animal origin,
- (d) “vegetable fat” means a triglyceride of vegetable origin, and
- (e) “non-synthetic methanol” means methyl alcohol of non-synthetic origin.

(6) Regulations under subsection (4)(g)—

- (a) may make provision only if the Commissioners think it necessary or expedient for a purpose connected with Council Directive [92/12/EEC](#) on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products,
- (b) may, in particular, make provision by reference to that Directive or any other [^{F1}EU] instrument, and
- (c) may, in particular, make provision by reference to the purpose for which a substance is intended to be used.”

Textual Amendments

F1 Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))

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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. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)