
STATUTORY INSTRUMENTS

2013 No.

EXCISE

The Excepted Vehicles (Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979) Order 2013

Made - - - - - ***

Coming into force - - - - - ***

The Treasury make the following Order in exercise of the power conferred by section 27(1B) of the Hydrocarbon Oil Duties Act 1979(a).

In accordance with sections 2A(3) and 27(1C) of that Act, a draft of this instrument has been laid before, and approved by a resolution of, the House of Commons.

Citation and Commencement

1. This Order may be cited as the Excepted Vehicles (Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979) Order 2013 and comes into force on ***.

Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979

2. Schedule 1 to the Hydrocarbon Oil Duties Act 1979 (excepted vehicles) is amended as follows.

3. In paragraph 2 (tractors), in sub-paragraph (2)(b)—

(a) omit “or” at the end of sub-paragraph (ii);

(b) after sub-paragraph (iii) insert—

“; or

(iv) spreading material on roads to deal with frost, ice or snow;

(v) proceeding to and from the place where the tractor is to be used or has been used for the purpose in sub-paragraph (iv); or

(vi) collecting or returning equipment or material needed for the purpose in sub-paragraph (iv).”.

4. In paragraph 3 (light agricultural vehicles), for sub-paragraph (2)(d) substitute—

(a) 1979 c. 5; sections 27(1B) and 27(1C) were inserted by section 8 of the Finance Act 2006 (c. 25); section 2A was inserted by the Finance Act 2000 (c. 17), section 7 and amended by the Finance Act 2004 (c. 12), sections 7(4) and 8 and the Finance Act 2008 (c. 9), Schedule 6, Part I, paragraphs 1 and 2; Schedule 1 was substituted by the Finance Act 1995 (c.4), section 8(2); paragraph 2 of Schedule 1 was amended by the Finance Act 2000, sections 9(2) and 156 and by S.I. 2007/1993.

“(d) is used solely for—

- (i) purposes relating to agriculture, horticulture or forestry;
- (ii) spreading material on roads to deal with frost, ice or snow;
- (iii) proceeding to and from the place where the vehicle is to be used or has been used for the purpose in sub-paragraph (ii); or
- (iv) collecting or returning equipment or material needed for the purpose in sub-paragraph (ii).”.

	<i>Name</i>
	<i>Name</i>
Date	Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Schedule 1 to the Hydrocarbon Oil Duties Act 1979.

Article 3 amends the definition of agricultural tractors to include tractors used for spreading material on roads to deal with frost, ice or snow.

Article 4 makes a similar amendment to the definition of light agricultural vehicles.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.