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STATUTORY INSTRUMENTS

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**2013 No. 2799**

**EXCISE**

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

*Approved by the House of Commons*

*Made - - - - 31st October 2013*

*Coming into force in accordance with regulation 1*

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

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 the day after the day on which it is made.

**Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979**

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

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

(a) for “used on public roads solely” substitute “not used on public roads otherwise than”;

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

(c) after sub-paragraph (iii) insert—

“(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

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(1) 1979 c. 5; sections 27(1B) and 27(1C) were inserted by the Finance Act 2006 (c. 25), section 8; 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), 8 and the Finance Act 2008 (c. 9), Schedule 5, paragraphs 1, 3, Schedule 6, Part I, paragraphs 1, 3.  
(2) Schedule 1 was substituted by the Finance Act 1995 (c. 4), section 8(2).  
(3) Paragraph 2 of Schedule 1 was amended by the Finance Act 2000, sections 9(1), (2), Schedule 40, Part I and by S.I. 2007/93, articles 2, 4.

- (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—
- “(d) is not used otherwise than 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).”.
5. In paragraph 3A(4) (agricultural material handlers), in sub-paragraph (2)(c)—
- (a) for “used on public roads solely” substitute “not used on public roads otherwise than”;
  - (b) omit “or” at the end of sub-paragraph (ii);
  - (c) after sub-paragraph (iii) insert—
- “(iv) spreading material on roads to deal with frost, ice or snow;
  - (v) proceeding to and from the place where the vehicle 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).”.

31st October 2013

*Anne Milton*  
*David Evennett*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## 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 (a) make clear that any combination of the permitted activities is permitted also and (b) 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.

Article 5 makes a similar amendment to the definition of agricultural material handlers.

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>.