Draft Order laid before the House of Commons under sections 2A(3) and 27(1C) of the Hydrocarbon Oil Duties Act 1979, for approval by resolution of that House.

DRAFT 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 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;

(**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.