



Finance Act 1988

1988 CHAPTER 39

PART I

CUSTOMS AND EXCISE

Duties of excise: rates

3 Hydrocarbon oil.

- (1) In section 6(1) of the ^{M1}Hydrocarbon Oil Duties Act 1979, for “£0.1938” (light oil) and “£0.1639” (heavy oil) there shall be substituted “ £0.2044 ” and “ £0.1729 ” respectively.
- (2) In section 13A of that Act (rebate on unleaded petrol), for “£0.0096” there shall be substituted “ £0.0202 ”.
- (3) This section shall be deemed to have come into force at 6 o’clock in the evening of 15th March 1988.

Marginal Citations

M1 1979 c. 5.

Status:

Point in time view as at 01/09/1994.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Section 3.