
Status: Point in time view as at 27/07/1999. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Finance Act 1999, Cross Heading: Hydrocarbon oil duties is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Hydrocarbon oil duties

2 Rates of duty and rebate on hydrocarbon oil.

- (1) In section 6(1A) of the ^{M1}Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil)—
 - (a) in paragraph (a) (light oil), for “£0.4926” there shall be substituted “ £0.5288 ”;
 - (b) in paragraph (b) (ultra low sulphur diesel), for “£0.4299” there shall be substituted “ £0.4721 ”; and
 - (c) in paragraph (c) (heavy oil which is not ultra low sulphur diesel), for “£0.4499” there shall be substituted “ £0.5021 ”.
- (2) In section 8(3) of that Act (road fuel gas), for “£0.2113” there shall be substituted “ £0.1500 ”.
- (3) In section 11(1) of that Act (rebate on heavy oil)—
 - (a) in paragraph (a) (fuel oil), for “£0.0218” there shall be substituted “ £0.0265 ”; and
 - (b) in each of paragraphs (b) and (ba) (gas oil which is not ultra low sulphur diesel and ultra low sulphur diesel), for “£0.0282” there shall be substituted “ £0.0303 ”.
- (4) In section 13A(1A) of that Act (rebate on unleaded petrol)—
 - (a) in paragraph (a) (higher octane unleaded petrol), for “£0.0050” there shall be substituted “ £0.0055 ”; and
 - (b) in paragraph (b) (other unleaded petrol), for “£0.0527” there shall be substituted “ £0.0567 ”.

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- (5) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0218” there shall be substituted “ £0.0265 ”.
- (6) This section shall be deemed to have come into force at 6 o’clock in the evening of 9th March 1999.

Marginal Citations

M1 [1979 c.5](#)

VALID FROM 01/10/1999

3 Increased rebate on higher octane unleaded petrol.

- (1) In section 13A(1A)(a) of the Hydrocarbon Oil Duties Act 1979 (rebate on higher octane unleaded petrol), for “£0.0055” there shall be substituted “ £0.0367 ”.
- (2) This section comes into force on 1st October 1999.

4 Drawback of duty on exportation.

- (1) In section 15(1) of the ^{M2}Hydrocarbon Oil Duties Act 1979 (drawback of duty on exportation, shipment as stores or warehousing of hydrocarbon oil and related articles), the word “exportation,” shall be omitted.
- (2) This section has effect in relation to any exportation on or after the day on which this Act is passed.

Marginal Citations

M2 [1979 c.5](#).

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