



Finance Act 2012

2012 CHAPTER 14

PART 6

EXCISE DUTIES

Hydrocarbon oil etc duties

188 Rates of duty and rebates from 1 August 2012 to 31 December 2012

In relation to products charged with duty under HODA 1979 on or after 1 August 2012 but before 1 January 2013, that Act has effect as if the amendments made by section 20 of FA 2011 had never been made.

189 Rebated fuel: private pleasure craft

- (1) In section 14E of HODA 1979 (rebated heavy oil and bioblend: private pleasure craft), after subsection (7) insert—

“(7A) A relevant declaration must include an acknowledgement that nothing in this section or done under it (including the making of the declaration) affects any restriction or prohibition under the law of a member State other than the United Kingdom on the use of the heavy oil or bioblend as fuel for propelling craft outside United Kingdom waters (as defined in section 1(1) of the Management Act).”

- (2) The amendment made by this section has effect in relation to supplies made on or after 1 April 2012.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Hydrocarbon oil etc duties.