



# 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.

#### <sup>F1</sup>**189 Rebated fuel: private pleasure craft**

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#### **Textual Amendments**

- F1** S. 189 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 6\(5\)](#) (with savings and transitional provisions in [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. [2020/1642, reg. 4\(c\)](#)

**Changes to legislation:**

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