



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}13A Rebate on unleaded petrol.

(1) On unleaded petrol charged with the excise duty on hydrocarbon oil and delivered for home use there shall be allowed at the time of delivery a rebate of duty at [^{F2}the rate specified in subsection (1A) below].

[The rate of rebate shall be—

- ^{F3}(1A) (a) £0.0150 a litre in the case of higher octane unleaded petrol; and
(b) £0.0482 a litre in any other case.

(1B) For the purposes of this section unleaded petrol is “higher octane” if—

- (a) its research octane number is not less than 96 and its motor octane number is not less than 86;
- (b) it is delivered for home use as petrol which satisfies the condition set out in paragraph (a) above;
- (c) it is delivered for home use as petrol which is suitable to be used as fuel for engines for which leaded petrol is suitable by virtue of being leaded; or
- (d) it is delivered for home use under such a description, or in such a manner, as tends, in the circumstances, to suggest that it is—
 - (i) petrol satisfying the condition set out in paragraph (a) above; or
 - (ii) petrol suitable to be used as fuel for engines for which leaded petrol is suitable by virtue of being leaded.

(1C) The method of testing unleaded petrol for ascertaining, for the purposes of this section, its research octane number or motor octane number shall be such as the Commissioners may direct.]

(2) For the purposes of this section petrol is “unleaded” if it contains not more than 0.013 grams of lead per litre of petrol [^{F4}; and petrol is “leaded” for the purposes of this section if it is not unleaded.] the petrol is delivered for home use before 1st April 1990, not more than 0.020 grams of lead per litre of petrol.

Status: Point in time view as at 02/07/1997. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 13A is up to date with all changes known to be in force on or before 23 July 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)

(3) Rebate shall not be allowed under this section in any case where it is allowed under section 14 below.]

Textual Amendments

- F1** S. 13A inserted by Finance Act 1987 (c. 16, SIF 40:1), s. 1(1)(4)
- F2** Words in s. 13A(1) substituted (15.5.1996) by 1996 c. 8, s. 4(4)(7)
- F3** S. 13A(1A)-(1C) inserted (15.5.1996) by 1996 c. 8, s. 4(4)(7)
- F4** Words in s. 13A(2) substituted (29.4.1996) by 1996 c. 8, s. 4(5)

Status:

Point in time view as at 02/07/1997. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 13A is up to date with all changes known to be in force on or before 23 July 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.