



# Finance Act 1981

## 1981 CHAPTER 35

### PART I

#### CUSTOMS AND EXCISE

#### <sup>X1</sup>4 Increase on duty on hydrocarbon oil etc.

- (1) In section 6(1) of the <sup>M1</sup>Hydrocarbon Oil Duties Act 1979 for the words “a duty of excise at the rate of £0.10 a litre” there shall be substituted the words “a duty of excise at the rate of £0.1382 a litre in the case of light oil and £0.1191 a litre in the case of heavy oil”.
- (2) In consequence of subsection (1) above—
  - (a) in sections 7 and 8(3) and (4)(c) of the said Act of 1979 and Article 3 of the <sup>M2</sup>Excise Duties (Gas as Road Fuel) Order 1972 (under which duty is charged by reference to the duty on hydrocarbon oil); and
  - (b) in [<sup>F1</sup>section 92(2) of the <sup>M3</sup>Finance Act 1965 and] section 14(2) of the <sup>M4</sup>Finance Act (Northern Ireland) 1966 (grants towards duty on bus fuel), for the words “hydrocarbon oil” there shall be substituted the words “light oil”.
- (3) This section shall be deemed to have come into force at 6 o’clock in the evening on 10th March 1981 but as respects the period beginning at that time and ending at 6 o’clock in the evening on 2nd July 1981 the rate of the duty of excise charged by section 6(1) of the said Act of 1979 shall, notwithstanding subsection (1) above, be £0.1382 a litre in the case of heavy oil as well as light oil and the provisions mentioned in subsection (2) above shall have effect accordingly.

#### Editorial Information

- X1** The text of ss. 3-5, 6(2)(3), 10(2)(4) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1981, Section 4. (See end of Document for details)*

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**Textual Amendments**

**F1** Words in s. 4(2)(b) repealed (E.W.) (1.5.2002 for E., 14.8.2002 for W.) by 2000 c. 38, s. 274, Sch. 31 Pt. II; S.I. 2002/1014, **art. 2(1)**, Sch. Pt. 1; S.I. 2002/2024, **art. 2(b)**

**Marginal Citations**

**M1** 1979 c. 5.

**M2** S.I. 1972/567.

**M3** 1965 c. 25.

**M4** 1966 c. 21 (N.I.).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1981, Section 4.