



Finance Act 1987

1987 CHAPTER 16

PART 1

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Duties of excise

1 Unleaded petrol.

- (1) After section 13 of the ^{M1}Hydrocarbon Oil Duties Act 1979 there shall be inserted the following section—

“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 the rate of £0.0096 a litre.
 - (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 or, if the petrol is delivered for home use before 1st April 1990, not more than 0.020 grams of lead per litre of petrol.
 - (3) Rebate shall not be allowed under this section in any case where it is allowed under section 14 below.”
- (2) In section 24 of that Act (control of use of duty-free and rebated oil) in subsection (1) (power of Commissioners to make regulations) after the words “section 12” there shall be inserted “ section 13A ”.

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1987, Section 1. (See end of Document for details)*

- (3) In section 27 of that Act (interpretation) in the definition of “rebate” after the words “section 11” there shall be inserted “ 13A ”.
- (4) This section shall be deemed to have come into force at 6 o’clock in the evening of 17th March 1987.

Marginal Citations

M1 1979 c. 5.

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Section 1.