



Finance Act 1992

1992 CHAPTER 20

Excise duties

3 Hydrocarbon oil

- (1) In section 6(1) of the Hydrocarbon Oil Duties Act 1979 for “£0.2585” (duty on light oil) and “£0.2187” (duty on heavy oil) there shall be substituted “£0.2779” and “£0.2285” respectively.
- (2) In section 11(1) of that Act (rebate on heavy oil) for “£0.0091” (fuel oil) and “£0.0129” (gas oil) there shall be substituted “£0.0095” and “£0.0135” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0344” there shall be substituted “£0.0437”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0091” there shall be substituted “£0.0095”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 10th March 1992.