



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Hydrocarbon oil duties

4 Rates of duty and rebate.

- (1) In section 6(1) of the ^{M1}Hydrocarbon Oil Duties Act 1979, for “£0.3614” (duty on light oil) and “£0.3132” (duty on heavy oil) there shall be substituted “ £0.3912 ” and “ £0.3430 ”, respectively.
- (2) In section 8(3) of that Act (duty on road fuel gas), for “£0.3314” there shall be substituted “ £0.2817 ”.
- (3) In section 11(1) of that Act (rebate on heavy oil), for “£0.0166” (fuel oil) and “£0.0214” (gas oil) there shall be substituted “ £0.0181 ” and “ £0.0233 ”, respectively.
- ^{F1}(4)
- ^{F1}(5)
- (6) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0166” there shall be substituted “ £0.0181 ”.
- (7) Subsections (1) to (3) and (6) above shall be deemed to have come into force at 6 o'clock in the evening of 28th November 1995; and subsection (4) above shall come into force on 15th May 1996.

Textual Amendments

F1 S. 4(4)(5) repealed (*retrospective* to 6pm on 7.3.2001) by 2001 c. 9, ss. 2(5), 110, **Sch. 33 Pt. 1(1)**

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1996, Section 4. (See end of Document for details)*

Commencement Information

II S. 4 partly in force at 28.11.1995 see s. 4(7).

Marginal Citations

M1 1979 c. 5.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 4.