



# Finance Act 1999

## 1999 CHAPTER 16

### PART I

#### EXCISE DUTIES

##### *Hydrocarbon oil duties*

## 2 Rates of duty and rebate on hydrocarbon oil.

- (1) In section 6(1A) of the <sup>M1</sup>Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil)—
  - (a) in paragraph (a) (light oil), for “£0.4926” there shall be substituted “ £0.5288 ”;
  - (b) in paragraph (b) (ultra low sulphur diesel), for “£0.4299” there shall be substituted “ £0.4721 ”; and
  - (c) in paragraph (c) (heavy oil which is not ultra low sulphur diesel), for “£0.4499” there shall be substituted “ £0.5021 ”.
- (2) In section 8(3) of that Act (road fuel gas), for “£0.2113” there shall be substituted “ £0.1500 ”.
- (3) In section 11(1) of that Act (rebate on heavy oil)—
  - (a) in paragraph (a) (fuel oil), for “£0.0218” there shall be substituted “ £0.0265 ”; and
  - (b) in each of paragraphs (b) and (ba) (gas oil which is not ultra low sulphur diesel and ultra low sulphur diesel), for “£0.0282” there shall be substituted “ £0.0303 ”.
- (4) In section 13A(1A) of that Act (rebate on unleaded petrol)—
  - (a) in paragraph (a) (higher octane unleaded petrol), for “£0.0050” there shall be substituted “ £0.0055 ”; and
  - (b) in paragraph (b) (other unleaded petrol), for “£0.0527” there shall be substituted “ £0.0567 ”.

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*Status: Point in time view as at 09/03/1999.*

*Changes to legislation: Finance Act 1999, Section 2 is up to date with all changes known to be in force on or before 01 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)*

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- (5) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0218” there shall be substituted “ £0.0265 ”.
- (6) This section shall be deemed to have come into force at 6 o’clock in the evening of 9th March 1999.

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**Marginal Citations**

**M1** [1979 c.5](#)

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