



Finance Act 2001

2001 CHAPTER 9

PART 1

EXCISE DUTIES

Hydrocarbon oil duties

2 Rebate on unleaded petrol

- (1) For section 13A of the Hydrocarbon Oil Duties Act 1979 (under which different rates of rebate are specified for higher octane and other unleaded petrol) substitute—

“13A Rebate on unleaded petrol

- (1) On unleaded petrol, other than ultra low sulphur 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 £0.0586 a litre.
- (2) Rebate is not allowed under this section in a case where a rebate is allowed under section 14 below.”.
- (2) In paragraph 1(1) of Schedule 2A to that Act (converting unleaded petrol into leaded petrol)—
- (a) for paragraphs (a) and (b) substitute—
- “(ab) adding lead to unleaded petrol in respect of which a rebate has been allowed under section 13A;”;
- and
- (b) in paragraph (c)—
- (i) for “paragraph (a)” substitute “ paragraph (aa) ”, and
- (ii) for “paragraph (b)” substitute “ paragraph (ab) ”.
- (3) For paragraph 2A of that Schedule (mixing different kinds of unleaded petrol) substitute—

Status: Point in time view as at 07/03/2001. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 2. (See end of Document for details)

- “2A (1) A mixture which is unleaded petrol is produced in contravention of this paragraph if the mixture is produced by mixing—
- (a) petrol on which duty has been paid at the rate specified in section 6(1A)(a), and
 - (b) petrol in respect of which a rebate has been allowed under section 13A,
- and the mixture produced is unleaded petrol that is not ultra low sulphur petrol.
- (2) This paragraph is subject to any direction given under paragraph 3.”
- (4) In paragraph 8 of that Schedule (rate of duty on mixtures of light oil), for sub-paragraph (3A) substitute—
- “(3A) In the case of a mixture produced in contravention of paragraph 2A above, the rate is that produced by deducting from the rate in force under section 6(1A)(b) at the time the mixture is produced the rebate which at that time is in force under section 13A.”
- (5) This section shall be deemed to have come into force at 6 o’clock in the evening of 7th March 2001.

Status:

Point in time view as at 07/03/2001. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 2.