



Finance Act 2003

2003 CHAPTER 14

PART 1

EXCISE DUTIES

Hydrocarbon oil duties

5 Rebates on hydrocarbon oil duties

- (1) In section 11(1) of the Hydrocarbon Oil Duties Act 1979 (rebate on heavy oil)—
 - (a) in paragraph (a) (fuel oil) for “£0.0274” substitute “ £0.0382 ”,
 - (b) in paragraph (b) (gas oil: general) for “£0.0313” substitute “ £0.0422 ”, and
 - (c) in paragraph (ba) (ultra low sulphur diesel) for “£0.0313” substitute “ £0.0422 ”.
- (2) In section 14(1) of that Act (furnace fuel) for “£0.0274” substitute “ £0.0382 ”.
- (3) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th April 2003.

Changes to legislation:

Finance Act 2003, Section 5 is up to date with all changes known to be in force on or before 06 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)