



Finance Act 2004

2004 CHAPTER 12

PART 1

EXCISE DUTIES

Hydrocarbon oil etc duties

5 Rates

- (1) In section 6 of the Hydrocarbon Oil Duties Act 1979 (c. 5) (hydrocarbon oil: rates of duty)—
 - (a) in subsection (1A)(a) (ultra low sulphur petrol) for “£0.4710” substitute “£0.4902 ”,
 - (b) in subsection (1A)(b) (other light oil) for “£0.5620” substitute “ £0.5790 ”,
 - (c) in subsection (1A)(c) (ultra low sulphur diesel) for “£0.4710” substitute “ £0.4902 ”, and
 - (d) in subsection (1A)(d) (other heavy oil) for “£0.5327” substitute “ £0.5487 ”.
- (2) In section 6AA(3) of that Act (biodiesel: rate of duty) for “£0.2710” substitute “ £0.2852 ”.
- (3) In section 11(1) of that Act (rebate on heavy oil)—
 - (a) in paragraph (a) (fuel oil) for “£0.0382” substitute “ £0.0624 ”,
 - (b) in paragraph (b) (gas oil: general) for “£0.0422” substitute “ £0.0664 ”, and
 - (c) in paragraph (ba) (ultra low sulphur diesel) for “£0.0422” substitute “ £0.0664 ”.
- (4) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0601” substitute “ £0.0620 ”.
- (5) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0382” substitute “ £0.0624 ”.
- (6) This section shall come into force on 1st September 2004.

Status: Point in time view as at 19/07/2011.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2004, Section 5. (See end of Document for details)*

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Commencement Information

II S. 5 in force at 1.9.2004, see s. 5(6)

Status:

Point in time view as at 19/07/2011.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Section 5.