



# Finance Act 2005

## 2005 CHAPTER 7

### PART 1

#### EXCISE DUTIES

##### *Hydrocarbon oil etc duties*

### **5 Rates of hydrocarbon oil duties etc. from 1st September 2005**

- (1) HODA 1979 is amended as follows.
- (2) In subsection (1A) of section 6 (hydrocarbon oil: rates of duty)—
  - (a) in paragraph (a) (ultra low sulphur petrol), for “£0.4710” substitute “ £0.4832 ”,
  - (b) in paragraph (aa) (sulphur-free petrol), for “£0.4710” substitute “ £0.4832 ”,
  - (c) in paragraph (b) (light oil other than ultra low sulphur petrol and sulphur-free petrol), for “£0.5620” substitute “ £0.5766 ”,
  - (d) in paragraph (c) (ultra low sulphur diesel), for “£0.4710” substitute “ £0.4832 ”,
  - (e) in paragraph (ca) (sulphur-free diesel), for “£0.4710” substitute “ £0.4832 ”, and
  - (f) in paragraph (d) (heavy oil other than ultra low sulphur diesel and sulphur-free diesel), for “£0.5327” substitute “ £0.5465 ”.
- (3) In section 6AA(3) (biodiesel), for “£0.2710” substitute “ £0.2832 ”.
- (4) In section 6AD(3) (bioethanol), for “£0.2710” substitute “ £0.2832 ”.
- (5) In section 8(3) (road fuel gas)—
  - (a) in paragraph (a) (natural road fuel gas), for “£0.0900” substitute “ £0.1080 ”, and
  - (b) in paragraph (b) (other road fuel gas), for “£0.0900” substitute “ £0.1270 ”.
- (6) In section 11(1) (rebate on heavy oil)—

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2005, Section 5. (See end of Document for details)*

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- (a) in paragraph (a) (fuel oil), for “£0.0482” substitute “ £0.0604 ”,
  - (b) in paragraph (b) (gas oil which is not ultra low sulphur diesel), for “£0.0522” substitute “ £0.0644 ”, and
  - (c) in paragraph (ba) (ultra low sulphur diesel), for “£0.0522” substitute “ £0.0644 ”.
- (7) In section 13A(1) (rebate on unleaded petrol), for “£0.0601” substitute “ £0.0617 ”.
- (8) In section 14(1) (rebate on light oil for use as furnace oil), for “£0.0482” substitute “ £0.0604 ”.
- (9) This section comes into force on 1st September 2005.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Section 5.