



# Finance Act 2006

## 2006 CHAPTER 25

### PART 1

#### EXCISE DUTIES

##### *Hydrocarbon oil duties*

#### **7 Rates from 1st September 2006**

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (hydrocarbon oil: rates of duty)—
  - (a) in paragraph (a) (ultra low sulphur petrol) for “£0.4710” substitute “ £0.4835 ”,
  - (b) in paragraph (aa) (sulphur-free petrol) for “£0.4710” substitute “ £0.4835 ”,
  - (c) in paragraph (b) (light oil other than ultra low sulphur petrol and sulphur-free petrol) for “£0.5620” substitute “ £0.5768 ”,
  - (d) in paragraph (c) (ultra low sulphur diesel) for “£0.4710” substitute “ £0.4835 ”,
  - (e) in paragraph (ca) (sulphur-free diesel) for “£0.4710” substitute “ £0.4835 ” and
  - (f) in paragraph (d) (heavy oil other than ultra low sulphur diesel and sulphur-free diesel) for “£0.5327” substitute “ £0.5468 ”.
- (3) In section 6AA(3) (biodiesel) for “£0.2710” substitute “ £0.2835 ”.
- (4) In section 6AD(3) (bioethanol) for “£0.2710” substitute “ £0.2835 ”.
- (5) In section 8(3) (road fuel gas)—
  - (a) in paragraph (a) for “£0.0900” substitute “ £0.1081 ”, and
  - (b) in paragraph (b) for “£0.0900” substitute “ £0.1221 ”.
- (6) In section 11(1) (rebate on heavy oil)—
  - (a) in paragraph (a) for “£0.0604” substitute “ £0.0729 ”,

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*Status: Point in time view as at 01/09/2006.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 2006, Section 7. (See end of Document for details)*

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- (b) in paragraph (b) for “£0.0644” substitute “ £0.0769 ”, and
  - (c) in paragraph (ba) for “£0.0644” substitute “ £0.0769 ”.
- (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 “£0.0604” substitute “ £0.0729 ”.
- (9) This section comes into force on 1st September 2006.

**Status:**

Point in time view as at 01/09/2006.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 7.