



Finance Act 2008

2008 CHAPTER 9

PART 1

CHARGES, RATES, ALLOWANCES, RELIEFS ETC

Fuel duties

15 Rates and rebates: increase from 1 October 2008

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (main rates)—
 - (a) in paragraph (a) (unleaded petrol), for “£0.5035” substitute “ £0.5235 ”,
 - (b) in paragraph (b) (light oil other than unleaded petrol), for “£0.6007” substitute “ £0.6207 ”, and
 - (c) in paragraph (c), (heavy oil), for “£0.5035” substitute “ £0.5235 ”.
- (3) In section 6AA(3) (rate of duty on biodiesel), for “£0.3035” substitute “ £0.3235 ”.
- (4) In section 6AD(3) (rate of duty on bioethanol), for “£0.3035” substitute “ £0.3235 ”.
- (5) In section 8(3) (road fuel gas)—
 - (a) in paragraph (a) (natural road fuel gas), for “£0.1370” substitute “ £0.1660 ”, and
 - (b) in paragraph (b) (other road fuel gas), for “£0.1649” substitute “ £0.2077 ”.
- (6) In section 11(1) (rebate on heavy oil)—
 - (a) in paragraph (a) (fuel oil), for “£0.0929” substitute “ £0.0966 ”, and
 - (b) in paragraph (b) (gas oil), for “£0.0969” substitute “ £0.1007 ”.
- (7) In section 14(1) (rebate on light oil for use as furnace fuel), for “£0.0929” substitute “ £0.0966 ”.
- (8) In section 14A(2) (rebate on certain biodiesel), for “£0.0969” substitute “ £0.1007 ”.

Changes to legislation: Finance Act 2008, Section 15 is up to date with all changes known to be in force on or before 29 June 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. (See end of Document for details) View outstanding changes

(9) The amendments made by this section come into force on 1 October 2008.

Modifications etc. (not altering text)

C1 S. 15(1) modified (1.1.2023 for specified purposes, 6.4.2024 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 117(2), [Sch. 26 para. 15\(c\)](#); S.I. 2022/1278, reg. 2(2); S.I. 2024/440, reg. 2(2)

Changes to legislation:

Finance Act 2008, Section 15 is up to date with all changes known to be in force on or before 29 June 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 the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)