



# Finance Act 2011

## 2011 CHAPTER 11

### PART 1 **U.K.**

#### CHARGES, RATES, ALLOWANCES ETC

##### *Fuel duties*

### 19 Fuel duties: rates of duty and rebates from 23 March 2011 **U.K.**

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (main rates)—
  - (a) in paragraph (a) (unleaded petrol), for “£0.5895” substitute “ £0.5795 ”,
  - (b) in paragraph (aa) (aviation gasoline), for “£0.3835” substitute “ £0.3770 ”,
  - (c) in paragraph (b) (light oil other than unleaded petrol or aviation gasoline), for “£0.6867” substitute “ £0.6767 ”, and
  - (d) in paragraph (c) (heavy oil), for “£0.5895” substitute “ £0.5795 ”.
- (3) In section 8(3) (road fuel gas)—
  - (a) in paragraph (a) (natural road fuel gas), for “£0.2615” substitute “ £0.2470 ”, and
  - (b) in paragraph (b) (other road fuel gas), for “£0.3304” substitute “ £0.3161 ”.
- (4) In section 11(1) (rebate on heavy oil)—
  - (a) in paragraph (a) (fuel oil), for “£0.1088” substitute “ £0.1070 ”, and
  - (b) in paragraph (b) (gas oil), for “£0.1133” substitute “ £0.1114 ”.
- (5) In section 14(1) (rebate on light oil for use as furnace fuel), for “£0.1088” substitute “ £0.1070 ”.
- (6) In section 14A(2) (rebate on certain biodiesel), for “£0.1133” substitute “ £0.1114 ”.
- (7) The amendments made by this section are treated as having come into force at 6 pm on 23 March 2011.

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*Changes to legislation: Finance Act 2011, Cross Heading: Fuel duties is up to date with all changes known to be in force on or before 02 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. (See end of Document for details) View outstanding changes*

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## **20 Fuel duties: rates of duty and rebates from 1 January 2012** **U.K.**

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (main rates)—
  - (a) in paragraph (a) (unleaded petrol), for “£0.5795” substitute “ £0.6097 ”,
  - (b) in paragraph (aa) (aviation gasoline), for “£0.3770” substitute “ £0.3966 ”,
  - (c) in paragraph (b) (light oil other than unleaded petrol or aviation gasoline), for “£0.6767” substitute “ £0.7069 ”, and
  - (d) in paragraph (c) (heavy oil), for “£0.5795” substitute “ £0.6097 ”.
- (3) In section 8(3) (road fuel gas)—
  - (a) in paragraph (a) (natural road fuel gas), for “£0.2470” substitute “ £0.2907 ”, and
  - (b) in paragraph (b) (other road fuel gas), for “£0.3161” substitute “ £0.3734 ”.
- (4) In section 11(1) (rebate on heavy oil)—
  - (a) in paragraph (a) (fuel oil), for “£0.1070” substitute “ £0.1126 ”, and
  - (b) in paragraph (b) (gas oil), for “£0.1114” substitute “ £0.1172 ”.
- (5) In section 14(1) (rebate on light oil for use as furnace fuel), for “£0.1070” substitute “ £0.1126 ”.
- (6) In section 14A(2) (rebate on certain biodiesel), for “£0.1114” substitute “ £0.1172 ”.
- (7) The amendments made by this section come into force on 1 January 2012.

**Changes to legislation:**

Finance Act 2011, Cross Heading: Fuel duties is up to date with all changes known to be in force on or before 02 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.

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**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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)