



Finance Act 2011

2011 CHAPTER 11

PART 1

CHARGES, RATES, ALLOWANCES ETC

Fuel duties

19 Fuel duties: rates of duty and rebates from 23 March 2011

- (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.

20 Fuel duties: rates of duty and rebates from 1 January 2012

- (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.