^{F1}SCHEDULE 1 U.K.

CONTENTS OF SCHEDULE 1

| F1 | Sch. 1 omitted (1.4.2022) by virtue of The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/234), regs. 1(1), **5(7)** (with regs. 9, 10) |

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SCHEDULE 2 U.K. Regulation 6(3)(c)

PROCEDURE AND FORMULAS FOR EFFECTING THE COMPARISON REQUIRED BY REGULATION 6(3)(c) IN RESPECT OF THE RATE OF NET EXCISE DUTY PER LITRE OF SECTION 13AA KEROSENE (called below the "rate of net excise duty")

1. The comparison shall be effected by the following steps—

(a) determine the rate of net excise duty (expressed as pence per litre), immediately before the change takes legal effect, in accordance with the formula provided by paragraph 2 below;

(b) determine the rate of net excise duty (expressed as pence per litre), applicable when the change takes legal effect, in accordance with the formula provided by paragraph 3 below; and

(c) compare the correctly determined results of those calculations to see whether or not the paragraph 3 rate of net excise duty (for the purposes of regulation 6(3)(c) of these Regulations) is greater than the paragraph 2 rate of net excise duty, expressed in both cases as pence per litre.

Commencement Information

I1 Sch. 2 para. 1 in force at 1.10.1996, see **reg. 1**

2. The rate of net excise duty (for the purposes of paragraph 1(a) and (c) above) shall be calculated in accordance with the formula $C-D$ where—

(a) C is the rate of excise duty charged by section 6(1) of the Act on a litre of heavy oil, immediately before a change (envisaged by regulation 6(2)(b) of these Regulations) takes legal effect, expressed as pence per litre; and

(b) D is the rate of rebate of the excise duty allowed on a litre of gas oil (in accordance with the rebate section of section 11 of the Act for gas oil), immediately before the above-mentioned change takes legal effect, expressed as pence per litre.

Commencement Information

I2 Sch. 2 para. 2 in force at 1.10.1996, see **reg. 1**

3. The rate of net excise duty (for the purposes of paragraph 1(b) and (c) above) shall be calculated in accordance with the formula $F-G$ where—

(a) F is the rate of excise duty charged by section 6(1) of the Act on a litre of heavy oil when the change (envisaged by regulation 6(2)(b) of these Regulations) takes legal effect, expressed as pence per litre; and

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Changes to legislation: *There are currently no known outstanding effects for the The*
Hydrocarbon Oil (Payment of Rebates) Regulations 1996. (See end of Document for details)

(b) G is the rate of rebate of the excise duty allowed on a litre of gas oil (in accordance with the rebate scheme of section 11 of the Act for gas oil) when the above-mentioned change takes legal effect, expressed as pence per litre.

Commencement Information

I3   Sch. 2 para. 3 in force at 1.10.1996, see **reg. 1**