

2004 No. 2062

CUSTOMS AND EXCISE

**The Other Fuel Substitutes (Rates of Excise Duty etc.)
(Amendment) Order 2004**

Made - - - - - *4th August 2004*

Laid before the House of Commons- *10th August 2004*

Coming into force - - - *1st September 2004*

The Treasury, in exercise of the powers conferred upon them by section 6A(3), (6) and (9) of the Hydrocarbon Oil Duties Act 1979(a) hereby make the following Order:

1. This Order may be cited as the Other Fuel Substitutes (Rates of Excise Duty etc.) (Amendment) Order 2004 and comes into force on 1st September 2004.

2. Amend the Other Fuel Substitutes (Rates of Excise Duty etc.) Order 1995(b) as follows.

3. In article 2(1) (interpretation)—

(a) omit paragraphs (g) (definition of heavy oil) and (h) (definition of light oil), and

(b) for paragraph (k) (definition of record) substitute—

“(k) “record” means the motor fuels record governed by regulation 13 of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004”(c).

4. In articles 3, 4(2)(b) and (3) and 5(4), after “light oil” insert “other than ultra low sulphur petrol and sulphur-free petrol”.

5. In article 4 (rates of duty for fuel substitutes)—

(a) in paragraph (2)(a) (diesel substitutes), for “ultra low sulphur diesel” substitute “sulphur-free diesel”,

(b) in paragraph (2)(c) (unleaded petrol substitutes), for “ultra low sulphur petrol” substitute “sulphur-free petrol”, and

(c) in paragraph (4) (aviation gasoline substitutes), delete the words “one half of”.

6. In article 5(3) (multi-purpose additives and extenders), for “ultra low sulphur petrol” substitute “sulphur-free petrol”.

John Heppell

Joan Ryan

4th August 2004

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 1979 c. 5; section 6A was inserted by section 11(1) of the Finance Act 1993 (c. 34) and amended by section 11 of the Finance Act 2000 (c. 17), section 7(1) of, and paragraph 2 of Schedule 2 to, the Finance Act 2002 (c. 23) and sections 10(4) and 12 of the Finance Act 2004 (c. 12).

(b) S.I. 1995/2716, amended by S.I. 2002/3042.

(c) S.I. 2004/2065.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st September 2004, further amends the Other Fuel Substitutes (Rates of Duty etc.) Order 1995 (S.I. 1995/2716) (“the Principal Order”). The Principal Order prescribes the rates of the excise duty charged on certain liquid motor fuels under section 6A of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“the Oil Act”).

Articles 5 and 6 of this Order amend the Principal Order such that where the rate prescribed by the Principal Order in respect of a liquid was the rate specified by the Oil Act for ultra low sulphur petrol (unleaded petrol substitutes, additives and extenders and multi-purpose additives and extenders), the rate now prescribed is the rate specified by the Oil Act for sulphur-free petrol. Where the rate prescribed was the rate specified by the Oil Act for ultra low sulphur diesel (diesel substitutes, additives and extenders), the rate now prescribed is the rate specified by the Oil Act for sulphur-free diesel. The rate prescribed by the Principal Order in respect of substitutes, additives and extenders for aviation gasoline is now the rate specified by the Oil Act for aviation gasoline.

Articles 3 and 4 of this Order make minor amendment to the Principal Order consequential on other amendments to related legislation.

Section 6A of the Oil Act and the Principal Order (as amended) give effect to the second sentence of Article 2(3) of Council Directive 2003/96/EC(a) (of 27th October 2003 restructuring the Community framework for the taxation of energy products and electricity) in respect of motor fuel substitutes, additives and extenders other than biodiesel (for which, see sections 6AA to 6AC of the Oil Act). From 1st January 2005, sections 6AD to 6AF of the Oil Act (not section 6A and the Principal Order (as amended)) will give effect to the second sentence of Article 2(3) of Council Directive 2003/96/EC in respect of bioethanol that is a motor fuel substitute, additive or extender. A transposition note for the directive is available at www.hmce.gov.uk.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.

(a) OJ No L 283, 31.10.2003, p 51.

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