

**2004 No. 3160**

**CUSTOMS AND EXCISE**

**The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Amendment) Order 2004**

*Made - - - - - 2nd December 2004*

*Laid before the House of Commons 2nd December 2004*

*Coming into force - - - 3rd December 2004*

*Approved by the House of Commons*

The Treasury, in exercise of the powers conferred upon them by sections 1(2) and 2(3) of the Excise Duties (Surcharges or Rebates) Act 1979(a), hereby make the following Order:

**Citation and commencement**

1. This Order may be cited as the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Amendment) Order 2004 and comes into force on 3rd December 2004.

**Amendment**

2.—(1) The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2004(b) is amended as follows.

(2) In article 2 (interpretation), after paragraph (d) insert—

“(da) “the Oil Act” means the Hydrocarbon Oil Duties Act 1979(c);”.

(3) For Table B set out in article 4 (adjustments of rights to rebate on hydrocarbon oil), substitute—

**Table B**

	<i>(A)</i>	<i>(B)</i>	<i>(C)</i>	<i>(D)</i>
	<i>Product</i>	<i>Rebate allowable before adjustment (pence per litre)</i>	<i>Percentage addition</i>	<i>Rebate allowable after adjustment (pence per litre)</i>
<i>(a)</i>	Fuel oil	48.63	2.92	50.05
<i>(b)</i>	Gas oil (other than ultra low sulphur diesel and sulphur-free diesel)	48.23	2.94	49.65

(a) 1979 c. 8; amended by section 10 of the Finance Act 1980 (c. 48), section 10 of the Finance Act 1982 (c. 39) and section 11(4) of the Finance Act 1993 (c. 34).

(b) S.I. 2004/2063.

(c) 1979 c. 5; “hydrocarbon oil” is defined in section 1(2).

(c)	Ultra low sulphur diesel	42.38	3.35	43.80
(d)	Sulphur-free diesel	41.88	3.39	43.30
(e)	Kerosene	48.23	2.94	49.65
(f)	Light oil	51.66	2.74	53.08

*Joan Ryan  
Nick Ainger*

2nd December 2004

Two of the Lords Commissioners of Her Majesty's Treasury

### EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which comes into force on 3rd December 2004, amends the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2004 (S.I. 2004/2063) ("the Principal Order").

The Principal Order adjusts the liabilities to excise duty (and rights to rebate in respect of such duty) on the various products cited in the instrument that are chargeable by virtue of the Hydrocarbon Oil Duties Act 1979 (c. 5). The adjustments were all in the form of a deduction from the amount payable or an addition to the amount of rebate allowable of a specified percentage not exceeding 10 per cent (for ease of reference and comprehension of effect, the figures in columns (B) and (D) of Table B in the Principal Order indicate the amounts of rebate allowable both before and after the adjustment is made). This instrument decreases the percentages specified as additions to the amounts of rebate allowable. Thus, the amounts payable in respect of the rebated hydrocarbon oils are increased from the position that obtained under the Principal Order, but the amounts payable are still less than if the Principal Order did not exist. An unrelated drafting error in the Principal Order is also corrected.

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.

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