

**2005 No. 1979**

**EXCISE**

**The Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2005**

<i>Made</i> - - - -	<i>19th July 2005</i>
<i>Laid before Parliament</i>	<i>20th July 2005</i>
<i>Coming into force</i> - -	<i>1st September 2005</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred upon them by section 20AA(1)(a) and (2)(a), (b), (c), (h) and (i) of the Hydrocarbon Oil Duties Act 1979(a), hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2005.

(2) They come into force on 1st September 2005 and have effect in relation to road fuel gas that is charged with duty on or after that date.

(3) In these Regulations, “duty” means the duty of excise charged by section 8(1) or (2) of the Hydrocarbon Oil Duties Act 1979(b).

**Relief**

2. Relief from duty is afforded as follows—

- (a) in the case of natural road fuel gas, £0.018 a kilogram is remitted; and
- (b) in the case of any other road fuel gas, £0.037 a kilogram is remitted.

19th July 2005

Two of the Commissioners for Her Majesty's Revenue and Customs

*D A Hartnett*  
*Helen Ghosh*

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(a) 1979 c. 5; section 5 was amended to provide a definition of “natural road fuel gas” by section 6(1) of the Finance Act 2004 (c. 12). Relevant amendments were made to section 20AA by Part 1(4) of Schedule 23 to the Finance Act 1993 (c. 34) and section 10(3) of the Finance Act 2000 (c. 17). Section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2), namely “the Commissioners” means “the Commissioners for Her Majesty's Revenue and Customs” (see the amendment made by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11)). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005.

(b) Relevant amendments were made to section 8(3) by section 6(2) of the Finance Act 1995 (c. 4), section 1(3) of the Finance Act 2001 (c. 9), section 6(2) of the Finance Act 2004 (c. 12) and sections 4(6) and 5(5) of the Finance Act 2005 (c. 7).

## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st September 2005, provide for a partial relief from the excise duty charged on road fuel gas. The relief is allowed only in respect of road fuel gas that is charged with duty on or after that date.

The result of the application of the relief (which is provided in the form of a remission of part of the duty that is chargeable) is that the amount a person is liable to pay in respect of excise duty on road fuel gas is reduced by the amounts specified in these Regulations: he will therefore be liable to pay 9 pence per kilogram.

The rates of duty charged on road fuel gas are prescribed by section 8(3) of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“the Oil Act”). Section 4(6) of the Finance Act 2005 (c. 7) (“the Finance Act”) amended the rates prescribed by section 8(3) of the Oil Act. That section came into force on 7th April 2005. Section 5(5) of the Finance Act further amended section 8(3) of the Oil Act so as to increase the rates of duty, with effect from 1st September 2005. The result of the application of the relief is that a person will pay the same amount as if section 5(5) of the Finance Act had not come into effect.

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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