

**2008 No. 2167**

**EXCISE**

**The Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2008**

*Made* - - - - *13th August 2008*

*Laid before Parliament* *14th August 2008*

*Coming into force* - - *1st October 2008*

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

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2008.

(2) They come into force on 1st October 2008 and only 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 allowed as follows—

- (a) in the case of natural road fuel gas, £0.029 a kilogram is remitted; and
- (b) in the case of any other road fuel gas, £0.0428 a kilogram is remitted.

*Mike Eland*  
*Bernadette Kenny*

13th August 2008

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

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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). Section 20AA was inserted by section 2(1) of the Finance Act 1989 (c.26). 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)).
  - (b) The rate of excise duty charged is specified in section 8(3). 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), sections 4(6) and 5(5) of the Finance Act 2005 (c.7), sections 6(5) and 7(5) of the Finance Act 2006 (c.25), section 10(5) of the Finance Act 2007 (c.11) and section 15(5) of the Finance Act 2008 (c.9).

## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st October 2008, 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 would otherwise be liable to pay in respect of excise duty on road fuel gas is reduced by the amounts specified in these Regulations: a person will therefore be liable to pay 13.70 pence per kilogram on natural road fuel gas and 16.49 pence per kilogram on other road fuel gas.

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 15(5) of the Finance Act 2008 (c.9) (“the Finance Act”) amended section 8(3) of the Oil Act so as to increase the rates of duty, with effect from 1st October 2008. The result of the application of the relief is that a person will pay the same amount as if section 15(5) of the Finance Act had not come into effect.

A full and final Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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