
STATUTORY INSTRUMENTS

2012 No. 3056

The Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2012

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2012.

(2) These Regulations come into force on 1st January 2013 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⁽¹⁾.

⁽¹⁾ Amendments were made to section 8(2) by paragraph 6(a) of Schedule 5 to the Finance Act 2008 (c. 9). 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) and section 6(2) of the Finance Act 2004 (c. 12). The rates in section 8(3) were most recently amended by sections 19(3) and 20(3) of the Finance Act 2011 (c. 11). A partial relief from excise duty charged on road fuel gas on or after 1st January and before 1st August 2012 was provided by S.I. 2011/3064. Section 188 of the Finance Act 2012 (c. 14) provides that on or after 1st August 2012 but before 1st January 2013 the Hydrocarbon Oil Duties Act 1979 (c. 5) has effect as if the amendments made by section 20 of Finance Act 2011 had never been made.