

2014 No. 470

EXCISE

**The Other Fuel Substitutes (Rates of Excise Duty etc.)
(Amendment) Order 2014**

<i>Made</i>	- - - -	<i>4th March 2014</i>
<i>Laid before the House of Commons</i>		<i>6th March 2014</i>
<i>Coming into force</i>	- -	<i>1st April 2014</i>

The Treasury, in exercise of the powers conferred by section 6A(3), (5) and (9) of the Hydrocarbon Oil Duties Act 1979(a), make the following Order:

Citation and commencement

1. These Regulations may be cited as the Other Fuel Substitutes (Rates of Excise Duty etc.) (Amendment) Order 2014 and come into force on 1st April 2014.

Amendment to the Other Fuel Substitutes (Rates of Excise Duty etc.) Order 1995

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

3. Re-number article 3 (determination of appropriate rate of duty) as paragraph (1) of that article.

4. After that paragraph insert—

“(2) Paragraph (3) applies where a liquid is an additive or extender in any hydrocarbon oil on which a rebate of duty is allowable, or has been allowed, under sections 11, 13ZA or 13AA(1) of the Act.

(3) Where this paragraph applies the references in article 4(2) and (3) to the rate of duty specified by section 6 of the Act are to be construed as references to that rate minus the applicable rate of rebate allowable under section 11, 13ZA(c) or 13AA(1)(d) of the Act (as the case may be).”.

5. In article 5 (rates of duty for additives or extenders)—

(a) after paragraph (2) insert—

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- (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)(a) and (b) of 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, 2004/2062 and 2008/754.
- (c) Section 13ZA was inserted by the Finance Act 2008 (c. 9), Schedule 6, paragraph 28.
- (d) Section 13AA was inserted by section 5(4) of the Finance Act 1996 (c. 8) and amended by section 7(6) of the Finance Act 1997 (c. 16), section 10(6) of the Finance Act 2004 (c. 12), section 4(8) of the Finance Act 2005 (c. 7) and section 13(6) of, and paragraph 10 of Schedule 5 to, the Finance Act 2008 (c. 9).

“(2A) Where a liquid is entered in the record as being suitable only as an additive or extender in fuel for an engine powered by liquefied petroleum gas, the rate of duty is that specified by section 8(3)(b) of the Act.”.

(b) in paragraph (5)—

(i) at the end of sub-paragraph (a) omit “or”;

(ii) at the end of sub-paragraph (b), for the full stop substitute “; or”; and

(iii) after sub-paragraph (b) insert—

“(c) an engine powered by liquefied petroleum gas, the rate of duty is that specified by section 8(3)(b) of the Act.”.

*Sam Gyimah
David Evennett*

4th March 2014

Two of the Lords Commissioners for Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Other Fuel Substitutes (Rates of Excise Duty etc) Order 1995 (S.I. 1995/2716) to provide that a liquid which is set aside for use, or used, as an additive or extender in any hydrocarbon oil on which a rebate of duty has been allowed under sections 11, 13ZA or 13AA(1) of the Hydrocarbon Oil Duties Act 1979 is charged at the same rate of duty as the oil to which it is an additive or extender. It also provides that a liquid that is used, or set aside for use, as an additive or extender in fuel for an engine powered by liquefied petroleum gas (LPG) is charged with duty at the rate specified in section 8(3)(b) of that Act.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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