
STATUTORY INSTRUMENTS

2016 No. 975

The Aqua Methanol (Use as Additive or Extender) (Rates of Excise Duty) Order 2016

Rates of Duty

4.—(1) Where aqua methanol is entered in the record upon being set aside for use or used as an additive or extender in fuel for an engine powered by—

- (a) diesel, the rate is the rate specified in section 6 of the Act for heavy oil;
- (b) unleaded petrol, the rate is the rate specified in section 6 of the Act for unleaded petrol;
- (c) light oil other than unleaded petrol, the rate is the rate specified in section 6 of the Act for light oil other than unleaded petrol.

(2) Where aqua methanol is entered in the record upon being set aside for use or used as an additive or extender in fuel for an engine powered by heavy oil in relation to which a rebate of duty is allowable under the Act, the rate of duty is the rate specified in section 6 of the Act for heavy oil as reduced by the rate of rebate allowable under section 11(1), 13ZA(2) or 13AA(1)(3) of the Act.

(3) Where aqua methanol is set aside for use or used, as an additive or extender in fuel for an engine but is not entered in the record under paragraph (1) or (2), the rate is the rate specified in section 6 of the Act for light oil other than unleaded petrol.

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- (1) Section 11(1) was amended by section 2(2) of the Finance Act 1986 (c.41), section 7(5)(c) of the Finance Act 1997 (c.16), section 10(1) and (2) of the Finance Act 2000 (c.17), section 5(5) of, and paragraphs 1 and 3 of Schedule 2 to, the Finance Act 2002 (c.23), section 10(5) of the Finance Act 2004 (c.12), section 16(3) of, and paragraphs 24 and 25 of Schedule 6 to, the Finance Act 2008 (c.9) and section 179(1) and (4) of the Finance Act 2013 (c.29).
- (2) Section 13ZA was inserted by the Finance Act 2008 (c.9), Schedule 6, paragraph 28.
- (3) 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).