
STATUTORY INSTRUMENTS

2022 No. 365

**The Excise Duties (Surcharges or Rebates)
(Hydrocarbon Oils etc.) Order 2022**

Adjustments of liability to aqua methanol additive or extender duty

6.—(1) This article applies where the rate of aqua methanol additive or extender duty is prescribed by the Aqua Methanol (Use as Additive or Extender) (Rates of Excise Duty) Order 2016⁽¹⁾ by reference to the rate of hydrocarbon oil duty specified in the Oil Act for—

- (a) unleaded petrol;
- (b) light oil other than unleaded petrol; or
- (c) heavy oil.

(2) The liability to aqua methanol additive or extender duty in the case described by paragraph (1) (a) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (a) of Table A.

(3) The liability to aqua methanol additive or extender duty in the case described by paragraph (1) (b) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (b) of Table A.

(4) The liability to aqua methanol additive or extender duty in the case described by paragraph (1) (c) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (c) of Table A.

Commencement Information

11 Art. 6 in force at 23.3.2022 at 6.00 p.m., see [art. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022, Section 6.