



# Finance Act 2005

## 2005 CHAPTER 7

### PART 1

#### EXCISE DUTIES

##### *Hydrocarbon oil etc duties*

#### **4 Consolidation of current rates of hydrocarbon oil duties etc.**

- (1) HODA 1979 is amended as follows.
- (2) In subsection (1A) of section 6 (hydrocarbon oil: rates of duty)—
  - (a) in paragraph (a) (ultra low sulphur petrol), for “£0.4902” substitute “£0.4710”,
  - (b) in paragraph (aa) (sulphur-free petrol), for “£0.4852” substitute “£0.4710”,
  - (c) in paragraph (b) (light oil other than ultra low sulphur petrol and sulphur-free petrol), for “£0.5790” substitute “£0.5620”,
  - (d) in paragraph (c) (ultra low sulphur diesel), for “£0.4902” substitute “£0.4710”,
  - (e) in paragraph (ca) (sulphur-free diesel), for “£0.4852” substitute “£0.4710”, and
  - (f) in paragraph (d) (heavy oil other than ultra low sulphur diesel and sulphur-free diesel), for “£0.5487” substitute “£0.5327”.
- (3) In subsection (3) of that section (aviation gasoline), for “(1A) above in relation to light oil” substitute “(1A)(b) above”.
- (4) In section 6AA(3) (biodiesel), for “£0.2852” substitute “£0.2710”.
- (5) In section 6AD(3) (bioethanol), for “£0.2852” substitute “£0.2710”.
- (6) In section 8(3) (road fuel gas)—
  - (a) in paragraph (a) (natural road fuel gas), for “£0.1110” substitute “£0.0900”, and
  - (b) in paragraph (b) (other road fuel gas), for “£0.1303” substitute “£0.0900”.

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*Status: This is the original version (as it was originally enacted).*

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- (7) In section 11(1) (rebate on heavy oil)—
- (a) in paragraph (a) (fuel oil), for “£0.0624” substitute “£0.0482”,
  - (b) in paragraph (b) (gas oil which is not ultra low sulphur diesel), for “£0.0664” substitute “£0.0522”, and
  - (c) in paragraph (ba) (ultra low sulphur diesel), for “£0.0664” substitute “£0.0522”.
- (8) In section 13AA(1) (restrictions on use of rebated kerosene), for “for rebated gas oil which is then in force, instead of at the rate then in force under section 11(1)(c) above” substitute “then in force under paragraph (b) of subsection (1) of section 11, instead of at the rate then in force under paragraph (c) of that subsection”.
- (9) In section 13A(1) (rebate on unleaded petrol), for “£0.0620” substitute “£0.0601”.
- (10) In section 14(1) (rebate on light oil for use as furnace oil), for “£0.0624” substitute “£0.0482”.
- (11) In consequence of the preceding provisions the following instruments are revoked—
- (a) the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2004 (S.I. 2004/2063),
  - (b) the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2004 (S.I. 2004/2069),
  - (c) the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Amendment) Order 2004 (S.I. 2004/3160), and
  - (d) the Excise Duties (Surcharges or Rebates) (Bioethanol) Order 2004 (S.I. 2004/3162).
- (12) This section comes into force on the day on which this Act is passed.

## **5 Rates of hydrocarbon oil duties etc. from 1st September 2005**

- (1) HODA 1979 is amended as follows.
- (2) In subsection (1A) of section 6 (hydrocarbon oil: rates of duty)—
- (a) in paragraph (a) (ultra low sulphur petrol), for “£0.4710” substitute “£0.4832”,
  - (b) in paragraph (aa) (sulphur-free petrol), for “£0.4710” substitute “£0.4832”,
  - (c) in paragraph (b) (light oil other than ultra low sulphur petrol and sulphur-free petrol), for “£0.5620” substitute “£0.5766”,
  - (d) in paragraph (c) (ultra low sulphur diesel), for “£0.4710” substitute “£0.4832”,
  - (e) in paragraph (ca) (sulphur-free diesel), for “£0.4710” substitute “£0.4832”, and
  - (f) in paragraph (d) (heavy oil other than ultra low sulphur diesel and sulphur-free diesel), for “£0.5327” substitute “£0.5465”.
- (3) In section 6AA(3) (biodiesel), for “£0.2710” substitute “£0.2832”.
- (4) In section 6AD(3) (bioethanol), for “£0.2710” substitute “£0.2832”.
- (5) In section 8(3) (road fuel gas)—
- (a) in paragraph (a) (natural road fuel gas), for “£0.0900” substitute “£0.1080”, and
  - (b) in paragraph (b) (other road fuel gas), for “£0.0900” substitute “£0.1270”.

- (6) In section 11(1) (rebate on heavy oil)—
- (a) in paragraph (a) (fuel oil), for “£0.0482” substitute “£0.0604”,
  - (b) in paragraph (b) (gas oil which is not ultra low sulphur diesel), for “£0.0522” substitute “£0.0644”, and
  - (c) in paragraph (ba) (ultra low sulphur diesel), for “£0.0522” substitute “£0.0644”.
- (7) In section 13A(1) (rebate on unleaded petrol), for “£0.0601” substitute “£0.0617”.
- (8) In section 14(1) (rebate on light oil for use as furnace oil), for “£0.0482” substitute “£0.0604”.
- (9) This section comes into force on 1st September 2005.