



# Finance Act 1993

## 1993 CHAPTER 34

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER I

#### GENERAL

#### *Hydrocarbon oil duties*

#### **9 Rates of duty.**

- (1) In section 6(1) of the <sup>M1</sup>Hydrocarbon Oil Duties Act 1979 for “£0.2779” (duty on light oil) and “£0.2285” (duty on heavy oil) there shall be substituted “ £0.3058 ” and “ £0.2514 ” respectively.
- (2) In section 11(1) of that Act (rebate on heavy oil) for “£0.0095” (fuel oil) and “£0.0135” (gas oil) there shall be substituted “ £0.0105 ” and “ £0.0149 ” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0437” there shall be substituted “ £0.0482 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0095” there shall be substituted “ £0.0105 ”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 16th March 1993.

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#### **Commencement Information**

**II** S. 9 in force at 6 p.m. on 16.3.1993: see s. 9(5)

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Hydrocarbon oil duties. (See end of Document for details)*

### Marginal Citations

**M1** 1979 c. 5.

## 10 <sup>[F1]</sup>Extension of Hydrocarbon Oil Duties Act 1979 to energy products.]

- (1) The Hydrocarbon Oil Duties Act 1979 (“the 1979 Act”) shall have effect in relation to such cases as may be specified in an order made by the Treasury as if references in that Act to hydrocarbon oil or to road fuel gas included references to any <sup>[F2]</sup>energy product] which is designated by that order as a substance which is to be treated for the purposes of that Act as the equivalent of hydrocarbon oil or, as the case may be, of road fuel gas.
- (2) The Treasury may by order provide, in relation to any substance which by virtue of this section is to be treated for the purposes of the 1979 Act as the equivalent of hydrocarbon oil <sup>[F3]</sup>or road fuel gas], for that substance to be treated for the purposes of such of the provisions of that Act as may be specified in the order <sup>[F4]</sup>as if it fell within such class or description of substance<sup>[F5]</sup>as may be so specified].
- (3) In exercising their powers under this section, the Treasury shall so far as practicable secure that <sup>[F6]</sup>an energy product] which is intended for, or capable of being put to, a particular use is treated for the purposes of the 1979 Act as if it were <sup>[F7]</sup>the substance] to which, when put to that use, it is most closely equivalent.
- <sup>[F8]</sup>(4) In this section “energy product” means a substance which—
- (a) is an energy product for the purposes of Council Directive 2003/ 96/EC restructuring the Community framework for the taxation of energy products and electricity, and
  - (b) is not (apart from as a result of this section) hydrocarbon oil or road fuel gas within the meaning of the 1979 Act.]
- (5) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons; and any such order may make different provision for different cases and different substances.
- <sup>[F9]</sup>(6) Where a duty of excise is charged on a substance under a provision of the 1979 Act by virtue of an order under this section, no duty shall be charged on the substance under any other provision of that Act.]

### Textual Amendments

- F1** S. 10 heading substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(7\)](#)
- F2** Words in s. 10(1) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(2\)](#)
- F3** Words in s. 10(2) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(3\)\(a\)](#)
- F4** Words in s. 10(2) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(3\)\(b\)](#)
- F5** Words in s. 10(2) substituted (24.7.2002) by [2002 c. 23, s. 7\(2\)\(a\)](#)
- F6** Words in s. 10(3) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(4\)\(a\)](#)
- F7** Words in s. 10(3) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(4\)\(b\)](#)
- F8** S. 10(4) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(5\)](#)
- F9** S. 10(6) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(6\)](#)

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## 11 Other fuel substitutes.

- (1) After section 6 of the <sup>M2</sup>Hydrocarbon Oil Duties Act 1979 there shall be inserted the following section—

### “6A Fuel substitutes.

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of any liquid which is not hydrocarbon oil.
- (2) In this section “chargeable use” in relation to any substance means the use of that substance—
- (a) as fuel for any engine, motor or other machinery; or
  - (b) as an additive or extender in—
    - (i) any substance on which duty is charged by virtue of paragraph (a) above; or
    - (ii) any hydrocarbon oil which is or is to be used as mentioned in that paragraph.
- (3) The rate of the duty under this section shall be prescribed by order made by the Treasury.
- (4) In the following provisions of this Act references to hydrocarbon oil shall be construed as including references to any substance on which duty is charged under this section; and, accordingly, references to duty on hydrocarbon oil shall be construed, where a substance is to be treated as such oil, as including references to duty under this section.
- (5) The Treasury may by order provide for any substance on which duty is charged under this section to be treated for the purposes of such of the following provisions of this Act as may be specified in the order as if it fell within the description of such one or more of the following as may be so specified, that is to say—
- (a) heavy oil or light oil;
  - (b) aviation gasoline;
  - (c) fuel oil or gas oil, as defined in section 11(2) below; and
  - (d) unleaded petrol, as defined in section 13A(2) below.
- (6) In exercising their powers under this section, the Treasury shall so far as practicable secure—
- (a) that a substance set aside for use or used as mentioned in subsection (2)(a) above is—
    - (i) charged with duty at the same rate as, and
    - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,  
the substance falling within the descriptions specified in subsection (5) above to which, when put to that use, it is most closely equivalent; and
  - (b) that a substance set aside for use or used as an additive or extender in any substance is—
    - (i) charged with duty at the same rate as, and

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- (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,  
the substance in which it is an additive or extender.
- (7) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (8) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (9) An order under this section—
- (a) may make different provision for different cases and for different substances;
  - (b) may prescribe the rate of duty under this section in respect of any substance by reference to the rate of duty under this Act in respect of any other substance; and
  - (c) in making different provision for different substances, may define a substance by reference to the use for which it is set aside or the use to which it is put.”
- (2) Sections 4, 7 and 16 of that Act (petrol substitutes and power methylated spirits) shall cease to have effect.
- (3) In section 22(1) of that Act (offence of using petrol substitutes on which duty has not been paid), for the words from the beginning to the word “shall”, in the first place where it occurs, there shall be substituted—
- “A person who—
- (a) puts to a chargeable use (within the meaning of section 6A above) any liquid which is not hydrocarbon oil; and
  - (b) knows or has reasonable cause to believe that there is duty charged under section 6A above on that liquid which has not been paid and is not lawfully deferred,
- shall ”.
- (4) In section 1(1)(b) of the <sup>M3</sup>Excise Duties (Surcharges or Rebates) Act 1979 (surcharges or rebates in respect of excise duties on hydrocarbon oil etc.), for paragraph (b) there shall be substituted the following paragraph—
- “(b) those chargeable by virtue of the Hydrocarbon Oil Duties Act 1979;”.
- (5) This section shall come into force on such day as the Treasury may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

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**Marginal Citations**

**M2** 1979 c. 5.

**M3** 1979 c. 8.

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## 12 Measurement of volume.

- (1) In ascertaining for the purposes of the <sup>M4</sup>Hydrocarbon Oil Duties Act 1979—
  - (a) the amount of any duty of excise chargeable on any liquid by virtue of that Act; or
  - (b) the amount of any rebate allowable on any such liquid by virtue of that Act, the volume of that liquid shall be taken (if it would not otherwise be so taken) to be what would be its volume, calculated in accordance with regulations under subsection (2) below, at a temperature of 15°C.
- (2) The Commissioners of Customs and Excise may by regulations make such provision as they think fit as to the method by which, in ascertaining any amount mentioned in subsection (1) above—
  - (a) the volume of any liquid is to be measured; or
  - (b) the volume as at a temperature of 15°C of any amount of a liquid is to be determined;and that provision may include provision made by reference to any internationally recognised conversion tables.
- (3) Any reference in sections 15 and 17 to 19A of that Act (drawback and relief) to the amount of any duty of excise which has been paid in respect of any substance, or to the amount of any rebate that has been allowed in respect of any substance, shall be construed as a reference—
  - (a) to such amount as is shown to the satisfaction of the Commissioners of Customs and Excise to have been paid or, as the case may be, allowed in respect of that substance; or
  - (b) where regulations made by those Commissioners so provide, to such amount as is calculated on such assumptions as to the volume of the substance in question as may be determined in accordance with any such regulations.
- (4) The power of the Commissioners of Customs and Excise to make regulations under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament; and any such regulations—
  - (a) may make different provision for different cases and for different substances; and
  - (b) may contain such transitional, supplemental and incidental provision as those Commissioners think fit.
- (5) Provision made under this section by any regulations may provide for any determination or measurement under the regulations to be made, or any description of a case or substance to be framed, by reference to such circumstances or other factors, or to the opinion of such persons, as the Commissioners think fit.
- (6) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (7) In consequence of this section—
  - (a) section 2(5) of that Act (measurement of heavy oil having a temperature exceeding 15°C) shall cease to have effect; and
  - (b) the words “shown to the satisfaction of the Commissioners to have been” in section 15(1) of that Act (drawback) shall be omitted.

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- (8) This section shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

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**Subordinate Legislation Made**

- P1** S. 12(8) power partly exercised (9.9.1993): different dates appointed for specific provisions by [S.I. 1993/2215](#).

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**Commencement Information**

- I2** S. 12 wholly in force; s. 12 not in force at Royal Assent, s. 12(2)(4)(5)(6)(8) in force at 13.9.1993, s. 12 in force at 15.10.1993 insofar as not already in force see s. 12(8) and [S.I. 1993/2215](#), [arts. 2,3](#)

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**Marginal Citations**

- M4** 1979 c. 5.

**Changes to legislation:**

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Hydrocarbon oil duties.