



Finance Act 2004

2004 CHAPTER 12

PART 1

EXCISE DUTIES

Hydrocarbon oil etc duties

5 Rates

- (1) In section 6 of the Hydrocarbon Oil Duties Act 1979 (c. 5) (hydrocarbon oil: rates of duty)—
 - (a) in subsection (1A)(a) (ultra low sulphur petrol) for “£0.4710” substitute “£0.4902”,
 - (b) in subsection (1A)(b) (other light oil) for “£0.5620” substitute “£0.5790”,
 - (c) in subsection (1A)(c) (ultra low sulphur diesel) for “£0.4710” substitute “£0.4902”, and
 - (d) in subsection (1A)(d) (other heavy oil) for “£0.5327” substitute “£0.5487”.
- (2) In section 6AA(3) of that Act (biodiesel: rate of duty) for “£0.2710” substitute “£0.2852”.
- (3) In section 11(1) of that Act (rebate on heavy oil)—
 - (a) in paragraph (a) (fuel oil) for “£0.0382” substitute “£0.0624”,
 - (b) in paragraph (b) (gas oil: general) for “£0.0422” substitute “£0.0664”, and
 - (c) in paragraph (ba) (ultra low sulphur diesel) for “£0.0422” substitute “£0.0664”.
- (4) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0601” substitute “£0.0620”.
- (5) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0382” substitute “£0.0624”.
- (6) This section shall come into force on 1st September 2004.

Changes to legislation: Finance Act 2004, Section 5 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

II S. 5 in force at 1.9.2004, see s. 5(6)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)