



Finance Act 2004

2004 CHAPTER 12

PART 1

EXCISE DUTIES

Hydrocarbon oil etc duties

6 Road fuel gas

- (1) At the end of section 5 of the Hydrocarbon Oil Duties Act 1979 (road fuel gas) (which becomes subsection (1)) add—

“(2) In this Act “natural road fuel gas” is road fuel gas with a methane content of not less than 80%.”

- (2) For section 8(3) of that Act (rate of duty on road fuel gas) substitute—

“(3) The rate of the duty under this section shall be—

- (a) in the case of natural road fuel gas, £0.1110 a kilogram, and
(b) in any other case, £0.1303 a kilogram.”

- (3) After section 21(2) of that Act (regulations) insert—

“(2A) In the case of regulations made for the purposes mentioned in subsection (1) (c) above, different regulations may be made for different classes of road fuel gas.”

- (4) This section shall come into force on 1st September 2004.

Commencement Information

- II** S. 6 in force at 1.9.2004, see s. 6(4)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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\(2\)](#)