



# Finance Act 2004

## 2004 CHAPTER 12

### PART 1

#### EXCISE DUTIES

##### *Hydrocarbon oil etc duties*

#### **7 Sulphur-free fuel**

- (1) For section 1(3A) and (3B) of the Hydrocarbon Oil Duties Act 1979 (descriptions of hydrocarbon oil: ultra low sulphur petrol and unleaded petrol) substitute—

“(3A) “Ultra low sulphur petrol” means unleaded petrol—

- (a) the sulphur content of which does not exceed 0.005 per cent. by weight,
- (b) the aromatics content of which does not exceed 35 per cent. by volume, and
- (c) which is not sulphur-free petrol.

(3B) “Sulphur-free petrol” means unleaded petrol the sulphur content of which does not exceed 0.001 per cent. by weight (or is nil).

(3C) “Unleaded petrol” means petrol that contains not more than 0.013 grams of lead per litre of petrol; and petrol is “leaded petrol” if it is not unleaded petrol.”

- (2) For section 1(6) of that Act (ultra low sulphur diesel) substitute—

“(6) “Ultra low sulphur diesel” means gas oil—

- (a) the sulphur content of which does not exceed 0.005 per cent. by weight,
- (b) the density of which does not exceed 835 kilograms per cubic metre at a temperature of 15°C,
- (c) of which not less than 95 per cent. by volume distils at a temperature not exceeding 345°C, and

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(d) which is not sulphur-free diesel.

(7) “Sulphur-free diesel” means gas oil the sulphur content of which does not exceed 0.001 per cent. by weight (or is nil).”

<sup>F1</sup>(3) .....

(4) For section 2A(1) of that Act (power to amend definitions) substitute—

“(1) The Treasury may by order made by statutory instrument amend the definition for the purposes of this Act of—

- (a) sulphur-free diesel;
- (b) sulphur-free petrol;
- (c) ultra low sulphur diesel;
- (d) ultra low sulphur petrol;
- (e) unleaded petrol and leaded petrol.”

(5) In section 6(1A) of that Act (rates of duty)—

- (a) after paragraph (a) insert—
  - “(aa) £0.4852 a litre in the case of sulphur-free petrol;”;
- (b) in paragraph (b) after “other than ultra low sulphur petrol” insert “ and sulphur-free petrol ”;
- (c) after paragraph (c) insert—
  - “(ca) £0.4852 a litre in the case of sulphur-free diesel;”;
- (d) in paragraph (d) after “other than ultra low sulphur diesel” insert “ and sulphur-free diesel ”.

(6) In section 13AA(6) of that Act (restrictions on use of rebated kerosene) after “which is not ultra low sulphur diesel” insert “ or sulphur-free diesel ”.

(7) In section 13A(1) of that Act (rebate on unleaded petrol) after “, other than ultra low sulphur petrol” insert “ and sulphur-free petrol ”.

(8) In section 27 of that Act (interpretation)—

- (a) after the definition of “road vehicle” insert—
  - ““sulphur-free diesel” has the meaning given by section 1(7) above;
  - “sulphur-free petrol” has the meaning given by section 1(3B) above;”;
  - and
- (b) in the definition of “unleaded petrol” and “leaded petrol” for “section 1(3B) above.” substitute “ section 1(3C) above. ”

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

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#### Textual Amendments

**F1** S. 7(3) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 25\(e\)\(i\), 26\(b\)](#)

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#### Commencement Information

**II** S. 7 in force at 1.9.2004, see s. 7(9)

**Changes to legislation:**

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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\(2\)](#)