



# Finance Act 2010

## 2010 CHAPTER 13

### PART 1

#### CHARGES, RATES ETC

##### *Fuel duties*

## 12 Fuel duties: rates and rebates from April 2010

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (main rates)—
  - (a) in paragraph (a) (unleaded petrol), for “£0.5619” substitute “ £0.5719 ”,
  - (b) in paragraph (aa) (aviation gasoline), for “£0.3457” substitute “ £0.3835 ”,
  - (c) in paragraph (b) (light oil other than unleaded petrol or aviation gasoline), for “£0.6591” substitute “ £0.6691 ”, and
  - (d) in paragraph (c) (heavy oil), for “£0.5619” substitute “ £0.5719 ”.
- (3) In section 6AA(3) (rate of duty on biodiesel), for “shall be £0.3619 a litre” substitute “ is the same as that in the case of heavy oil ”.
- (4) In section 6AB (rate of duty on bioblend)—
  - (a) in subsection (3), for the words after “is the” substitute “ same as that in the case of heavy oil. ”, and
  - (b) omit subsections (4) and (5).
- (5) In section 6AD(3) (rate of duty on bioethanol), for “shall be £0.3619 a litre.” substitute “ is the same as that in the case of unleaded petrol. ”
- (6) In section 6AE (rate of duty on blends of bioethanol and hydrocarbon oil)—
  - (a) in subsection (3), for the words after “bioethanol blend” substitute “ is the same as that in the case of unleaded petrol. ”, and
  - (b) omit subsections (4) and (5).

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Fuel duties. (See end of Document for details)*

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- (7) In section 8(3) (road fuel gas)—
- (a) in paragraph (a) (natural road fuel gas), for “£0.2216” substitute “ £0.2360 ”, and
  - (b) in paragraph (b) (other road fuel gas), for “£0.2767” substitute “ £0.3053 ”.
- (8) In section 11(1) (rebate on heavy oil)—
- (a) in paragraph (a) (fuel oil), for “£0.1037” substitute “ £0.1055 ”, and
  - (b) in paragraph (b) (gas oil), for “£0.1080” substitute “ £0.1099 ”.
- (9) In section 14(1) (rebate on light oil for use as furnace fuel), for “£0.1037” substitute “ £0.1055 ”.
- (10) In section 14A(2) (rebate on certain biodiesel), for “£0.1080” substitute “ £0.1099 ”.
- (11) The following are revoked—
- (a) the Hydrocarbon Oil Duties (Hydrogenation of Biomass) (Reliefs) Regulations 2006 (S.I. 2006/3426),
  - (b) the Hydrocarbon Oil Duties (Sulphur-free Diesel) (Hydrogenation of Biomass) (Reliefs) (Amendment) Regulations 2007 (S.I. 2007/2406), and
  - (c) regulation 11 of the Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753).
- (12) The amendments made by this section are treated as having come into force on 1 April 2010.

### **13 Fuel duties: further changes in rates and rebates**

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (main rates)—
- (a) in paragraph (a) (unleaded petrol)—
    - (i) on 1 October 2010, for “£0.5719” substitute “ £0.5819 ”, and
    - (ii) on 1 January 2011, for “£0.5819” substitute “ £0.5895 ”,
  - (b) in paragraph (b) (light oil other than unleaded petrol or aviation gasoline)—
    - (i) on 1 October 2010, for “£0.6691” substitute “ £0.6791 ”, and
    - (ii) on 1 January 2011, for “£0.6791” substitute “ £0.6867 ”, and
  - (c) in paragraph (c) (heavy oil)—
    - (i) on 1 October 2010, for “£0.5719” substitute “ £0.5819 ”, and
    - (ii) on 1 January 2011, for “£0.5819” substitute “ £0.5895 ”.
- (3) In section 8(3) (road fuel gas)—
- (a) in paragraph (a) (natural road fuel gas)—
    - (i) on 1 October 2010, for “£0.2360” substitute “ £0.2505 ”, and
    - (ii) on 1 January 2011, for “£0.2505” substitute “ £0.2615 ”, and
  - (b) in paragraph (b) (other road fuel gas)—
    - (i) on 1 October 2010, for “£0.3053” substitute “ £0.3195 ”, and
    - (ii) on 1 January 2011, for “£0.3195” substitute “ £0.3304 ”.
- (4) In section 11(1) (rebate on heavy oil)—
- (a) in paragraph (a) (fuel oil)—

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- (i) on 1 October 2010, for “£0.1055” substitute “ £0.1074 ”, and
    - (ii) on 1 January 2011, for “£0.1074” substitute “ £0.1088 ”, and
  - (b) in paragraph (b) (gas oil)—
    - (i) on 1 October 2010, for “£0.1099” substitute “ £0.1118 ”, and
    - (ii) on 1 January 2011, for “£0.1118” substitute “ £0.1133 ”.
- (5) In section 14(1) (rebate on light oil for use as furnace fuel)
  - (a) on 1 October 2010, for “£0.1055” substitute “ £0.1074 ”, and
  - (b) on 1 January 2011, for “£0.1074” substitute “ £0.1088 ”.
- (6) In section 14A(2) (rebate on certain biodiesel)—
  - (a) on 1 October 2010, for “£0.1099” substitute “ £0.1118 ”, and
  - (b) on 1 January 2011, for “£0.1118” substitute “ £0.1133 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Fuel duties.