



Finance Act 2010

2010 CHAPTER 13

PART 1

CHARGES, RATES ETC

Fuel duties

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)—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Section 13. (See end of Document for details)

- (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, Section 13.