

2004 No. 2069

CUSTOMS AND EXCISE

The Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2004

Made - - - - *6th August 2004*
Laid before Parliament *10th August 2004*
Coming into force - - *1st September 2004*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 20AA(1)(a) and (2)(a), (b), (c), (h) and (i) of the Hydrocarbon Oil Duties Act 1979(a), hereby make the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2004 and come into force on 1st September 2004.

Interpretation

2. In these Regulations —

- “duty” means the duty of excise charged by section 8(1) or (2) of the Oil Act;
- “the Oil Act” means the Hydrocarbon Oil Duties Act 1979.

Relief

3.—(1) Relief from the duty on relevant road fuel gas is afforded in accordance with this regulation as follows—

- (a) in the case of natural road fuel gas, £0.0210 a kilogram is remitted; and
- (b) in the case of any other road fuel gas, £0.0403 a kilogram is remitted.

(2) In paragraph (1), “relevant road fuel gas” means road fuel gas that is charged to duty on a day that is—

- (a) on or after 1st September, and
- (b) before the relevant day.

(3) In paragraph (2), “the relevant day” means—

- (a) in the case of natural road fuel gas, the day with effect from which the rate of duty

(a) 1979 c.5; section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c.2), namely “the Commissioners” means “the Commissioners of Customs and Excise”. Section 5 was amended to provide for a definition of “natural road fuel gas” by section 6(2) of the Finance Act 2004 (c. 12). Relevant amendments were made to section 20AA by Part 1(4) of Schedule 23 to the Finance Act 1993 (c.34) and section 10(3) of the Finance Act 2000 (c.17).

- prescribed by section 8(3)(a) of the Oil Act(a) is no longer £0.1110 per kilogram; and
- (b) in the case of any other road fuel gas, the day with effect from which the rate of duty prescribed by section 8(3)(b) of the Oil Act is no longer £0.1303 per kilogram.

New King's Beam House
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6th August 2004

MW Norgrove
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st September 2004, provide for relief from the excise duty charged on road fuel gas. The relief is allowed only in respect of road fuel gas that is charged with duty on a day described by regulation 3(2) and (3).

The rates of duty charged on road fuel gas are prescribed by section 8(3) of the Hydrocarbon Oil Duties Act 1979 (c. 5) (as amended, most recently by section 6 of the Finance Act 2004 (c. 12) with effect from 1st September 2004). The result of the application of the relief (which is provided in the form of a remission of part of the excise duty that is chargeable) is that the amount a person is actually liable to pay is reduced by the amounts specified in these Regulations: he will therefore be liable to pay 9 pence per kilogram. Therefore, he will be liable to pay the same amount as if section 6 of the Finance Act 2004 had not come into effect.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.

(a) Relevant amendments were made to section 8(3) by section 6(2) of the Finance Act 1995 (c. 4), section 1(3) of the Finance Act 2001 (c. 9) and section 6(2) of the Finance Act 2004 (c. 12).

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