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STATUTORY INSTRUMENTS

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**2004 No. 3162**

**CUSTOMS AND EXCISE**

**The Excise Duties (Surcharges or Rebates) (Bioethanol) Order 2004**

*Made - - - - 2nd December 2004*  
*Laid before the House of*  
*Commons - - - - 2nd December 2004*  
*Coming into force - - 1st January 2005*

The Treasury, in exercise of the powers conferred upon them by sections 1(2) and 2(3) of the Excise Duties (Surcharges or Rebates) Act 1979(1), hereby make the following Order:

**Citation and commencement**

1.—(1) This Order may be cited as the Excise Duties (Surcharges or Rebates) (Bioethanol) Order 2004.

(2) It comes into force on 1st January 2005 and has effect in relation to bioethanol that is charged with bioethanol duty on or after that date.

**Interpretation**

2. In this Order—

- (a) “the Oil Act” means the Hydrocarbon Oil Duties Act 1979(2);
- (b) “bioethanol” has the same meaning as in section 2AB of the Oil Act(3);
- (c) “bioethanol duty” means the duty charged on bioethanol by section 6AD(1) of the Oil Act(4).

**Adjustment of liability to bioethanol duty**

3. The liability to bioethanol duty is adjusted by the deduction from the amount payable of 4.98 per cent.

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(1) () 1979 c. 8; amended by section 10 of the Finance Act 1980 (c. 48), section 10 of the Finance Act 1982 (c. 39) and section 11(4) of the Finance Act 1993 (c. 34).  
(2) () 1979 c. 5.  
(3) () Section 2AB was inserted by section 10(1) of the Finance Act 2004 (c. 12).  
(4) () Section 6AD was inserted by section 10(3) of the Finance Act 2004.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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2nd December 2004

*Joan Ryan*  
*Nick Ainger*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which comes into force on 1st January 2005, reduces the liability to duty on bioethanol where that duty is charged under section 6AD of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“the Oil Act”). The effect of the deduction is that the liability to duty is 27.10 pence per litre instead of 28.52 pence per litre.

Before 1st January 2005, bioethanol could be charged to duty under section 6A of the Oil Act. This Order has no effect in relation to that liability to duty.

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.