



Finance Act 1987

1987 CHAPTER 16

PART 1

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Duties of excise

1 Unleaded petrol.

- (1) After section 13 of the ^{M1}Hydrocarbon Oil Duties Act 1979 there shall be inserted the following section—

“13A Rebate on unleaded petrol.

- (1) On unleaded petrol charged with the excise duty on hydrocarbon oil and delivered for home use there shall be allowed at the time of delivery a rebate of duty at the rate of £0.0096 a litre.
- (2) For the purposes of this section petrol is “unleaded” if it contains not more than 0.013 grams of lead per litre of petrol or, if the petrol is delivered for home use before 1st April 1990, not more than 0.020 grams of lead per litre of petrol.
- (3) Rebate shall not be allowed under this section in any case where it is allowed under section 14 below.”

^{F1}(2)

^{F2}(3)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Section 1. (See end of Document for details)

- (4) This section shall be deemed to have come into force at 6 o'clock in the evening of 17th March 1987.

Textual Amendments

- F1** S. 1(2) omitted (1.4.2008 retrospective) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(11\)\(a\)\(12\)](#), [Sch. 5 paras. 25\(a\), 26\(b\)](#)
- F2** S. 1(3) omitted (1.4.2008 retrospective) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(11\)\(a\)\(12\)](#)

Marginal Citations

- M1** 1979 c. 5.

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