



Finance Act 1990

1990 CHAPTER 29

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Rates of duty

3 Hydrocarbon oil

- (1) In section 6 of the Hydrocarbon Oil Duties Act 1979—
 - (a) in subsection (1), for “£0.2044” (duty on light oil) and “£0.1729” (duty on heavy oil) there shall be substituted “£0.2248” and “£0.1902” respectively; and
 - (b) subsection (2A) (special rate of duty on petrol below 4 star) shall cease to have effect.
- (2) In section 11(1) of that Act, for “£0.0077” (rebate on fuel oil) and “£0.0110” (rebate on gas oil) there shall be substituted “£0.0083” and “£0.0118” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol), for “£0.0272” there shall be substituted “£0.0299”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0077” there shall be substituted “£0.0083”.
- (5) In Part I of Schedule 3 to that Act, for paragraph 10A there shall be substituted—
 - “10A. Amending the definition of “aviation gasoline” in subsection (4) of section 6 of this Act.”

Status: This is the original version (as it was originally enacted).

- (6) Subsections (1) to (4) above shall be deemed to have come into force at 6 o'clock in the evening of 20th March 1990.