



Finance Act 2000

2000 CHAPTER 17

PART I

EXCISE DUTIES

Hydrocarbon oil duties

5 Ultra low sulphur petrol.

- (1) In section 1 of the ^{M1}Hydrocarbon Oil Duties Act 1979 (definitions of oil), after subsection (3) insert—

“(3A) “Ultra low sulphur petrol” means unleaded petrol (other than higher octane unleaded petrol)—

- (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil, and
- (b) the aromatics content of which does not exceed 35 per cent. by volume.

(3B) “Unleaded petrol” means petrol that contains not more than 0.013 grams of lead per litre of petrol; and petrol is “leaded petrol” if it is not unleaded.

(3C) “Higher octane unleaded petrol” means unleaded petrol—

- (a) whose research octane number is not less than 96 and whose motor octane number is not less than 86; or
- (b) which is delivered for home use as petrol that satisfies the condition in paragraph (a) above; or
- (c) which is delivered for home use as petrol that is suitable to be used as fuel for engines for which leaded petrol is suitable by virtue of being leaded; or
- (d) which is delivered for home use under such a description, or in such a manner, as tends, in the circumstances, to suggest that it is—
 - (i) petrol satisfying the condition in paragraph (a) above, or

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(ii) petrol that is suitable to be used as fuel for engines for which leaded petrol is suitable by virtue of being leaded.”.

^{F1}(2)

^{F2}(3)

^{F1}(4)

(5) In section 27(1) of that Act (interpretation), at the appropriate places insert—

““ultra low sulphur petrol” has the meaning given by section 1(3A) above;”;

““unleaded petrol” and “leaded petrol” have the meaning given by section 1(3B) above.”;

and

““higher octane unleaded petrol” has the meaning given by section 1(3C) above;”.

(6) This section shall come into force on such day as the Commissioners of Customs and Excise may appoint by order made by statutory instrument.

Subordinate Legislation Made

P1 S. 5(6) power exercised (29.9.2000): 1.10.2000 appointed by [S.I. 2000/2674](#), **art. 2**

Textual Amendments

F1 S. 5(2)(4) repealed (*retrospective* to 6 p.m. on 7.3.2001) by [2001 c. 9](#), ss. 2(5), 110(1), **Sch. 33 Pt I(1)**

Note

F2 S. 5(3) omitted (*retrospective* to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), **s. 13(11)(c)**, (12)

Marginal Citations

M1 [1979 c. 5](#).

Changes to legislation:

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