



Finance Act 2001

2001 CHAPTER 9

PART 1

EXCISE DUTIES

Hydrocarbon oil duties

2 Rebate on unleaded petrol

^{F1}(1)

(2) In paragraph 1(1) of Schedule 2A to that Act (converting unleaded petrol into leaded petrol)—

(a) for paragraphs (a) and (b) substitute—

“(ab) adding lead to unleaded petrol in respect of which a rebate has been allowed under section 13A;”;

and

(b) in paragraph (c)—

(i) for “paragraph (a)” substitute “ paragraph (aa) ”, and

(ii) for “paragraph (b)” substitute “ paragraph (ab) ”.

(3) For paragraph 2A of that Schedule (mixing different kinds of unleaded petrol) substitute—

“2A (1) A mixture which is unleaded petrol is produced in contravention of this paragraph if the mixture is produced by mixing—

(a) petrol on which duty has been paid at the rate specified in section 6(1A)(a), and

(b) petrol in respect of which a rebate has been allowed under section 13A,

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 2. (See end of Document for details)

and the mixture produced is unleaded petrol that is not ultra low sulphur petrol.

(2) This paragraph is subject to any direction given under paragraph 3.”.

(4) In paragraph 8 of that Schedule (rate of duty on mixtures of light oil), for subparagraph (3A) substitute—

“(3A) In the case of a mixture produced in contravention of paragraph 2A above, the rate is that produced by deducting from the rate in force under section 6(1A)(b) at the time the mixture is produced the rebate which at that time is in force under section 13A.”.

(5) This section shall be deemed to have come into force at 6 o’clock in the evening of 7th March 2001.

Textual Amendments

F1 [S. 2\(1\)](#) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(11\)\(d\)\(12\)](#)

Changes to legislation:

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