
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Part 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 3

HYDROCARBON OIL DUTIES: REBATED HEAVY OIL ETC

PART 2

MINOR AMENDMENTS RELATING TO REBATES

- 5 The Hydrocarbon Oil Duties Act 1979 is amended as follows.
- 6 In section 12(1) (no rebate allowed on heavy oil intended for use in a road vehicle),
after “no rebate” insert “ under section 11 above ”.
- 7 In section 12(2) (oil not to be used in road vehicles if rebate has been allowed under
section 11(1) or 13AA(1)), for “section 11(1)” substitute “ section 11 ”.
- 8 In section 24(2) (regulations made for the purposes of section 12 or 13AA), for
“under subsection (2) of that section” substitute “ under subsection (2) of section 12,
or subsection (3) of section 13AA, ”.
- 9 In section 27(1) (interpretation), in the definition of “rebate”, after “section 11,”
insert “ 13AA, ”.

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There are currently no known outstanding effects for the Finance Act 2002, Part 2.