



Finance Act 2003

2003 CHAPTER 14

PART 1

EXCISE DUTIES

Hydrocarbon oil duties

4 Rates of hydrocarbon oil duties

- (1) In section 6(1A) of the Hydrocarbon Oil Duties Act 1979 (c. 5) (rates of duty)—
 - (a) in paragraph (a) (ultra low sulphur petrol) for “£0.4582” substitute “ £0.4710 ”,
 - (b) in paragraph (b) (other light oil) for “£0.5468” substitute “ £0.5620 ”,
 - (c) in paragraph (c) (ultra low sulphur diesel) for “£0.4582” substitute “ £0.4710 ”, and
 - (d) in paragraph (d) (other heavy oil) for “£0.5182” substitute “ £0.5327 ”.
- (2) In section 6AA(3) of that Act (biodiesel duty) for “£0.2582” substitute “ £0.2710 ”.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0586” substitute “ £0.0601 ”.
- (4) This section shall come into force on 1st October 2003.

5 Rebates on hydrocarbon oil duties

- (1) In section 11(1) of the Hydrocarbon Oil Duties Act 1979 (rebate on heavy oil)—
 - (a) in paragraph (a) (fuel oil) for “£0.0274” substitute “ £0.0382 ”,
 - (b) in paragraph (b) (gas oil: general) for “£0.0313” substitute “ £0.0422 ”, and
 - (c) in paragraph (ba) (ultra low sulphur diesel) for “£0.0313” substitute “ £0.0422 ”.
- (2) In section 14(1) of that Act (furnace fuel) for “£0.0274” substitute “ £0.0382 ”.

Changes to legislation: Finance Act 2003, Cross Heading: Hydrocarbon oil duties is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (3) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th April 2003.

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Changes and effects yet to be applied to :

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)