



# 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”.

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*Status: This is the original version (as it was originally enacted).*

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