



# Finance Act 2006

## 2006 CHAPTER 25

### PART 1

#### EXCISE DUTIES

##### *Hydrocarbon oil duties*

#### **6 Rates until 1st September 2006**

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (hydrocarbon oil: rates of duty)—
  - (a) in paragraph (a) (ultra low sulphur petrol) for “£0.4832” substitute “ £0.4710 ”,
  - (b) in paragraph (aa) (sulphur-free petrol) for “£0.4832” substitute “ £0.4710 ”,
  - (c) in paragraph (b) (light oil other than ultra low sulphur petrol and sulphur-free petrol) for “£0.5766” substitute “ £0.5620 ”,
  - (d) in paragraph (c) (ultra low sulphur diesel) for “£0.4832” substitute “ £0.4710 ”,
  - (e) in paragraph (ca) (sulphur-free diesel) for “£0.4832” substitute “ £0.4710 ”, and
  - (f) in paragraph (d) (heavy oil other than ultra low sulphur diesel and sulphur-free diesel) for “£0.5465” substitute “ £0.5327 ”.
- (3) In section 6AA(3) (biodiesel) for “£0.2832” substitute “ £0.2710 ”.
- (4) In section 6AD(3) (bioethanol) for “£0.2832” substitute “ £0.2710 ”.
- (5) In section 8(3) (road fuel gas)—
  - (a) in paragraph (a) for “£0.1080” substitute “ £0.0900 ”, and
  - (b) in paragraph (b) for “£0.1270” substitute “ £0.0900 ”.
- (6) In section 13A(1) (rebate on unleaded petrol) for “£0.0617” substitute “ £0.0601 ”.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Hydrocarbon oil duties. (See end of Document for details)*

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- (7) The following statutory instruments shall cease to have effect—
- (a) the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2005 (S.I. 2005/1978),
  - (b) the Excise Duties (Road Fuel Gases) (Reliefs) Regulations 2005 (S.I. 2005/1979), and
  - (c) the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Amendment) Order 2005 (S.I. 2005/3330).

## 7 Rates from 1st September 2006

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (hydrocarbon oil: rates of duty)—
- (a) in paragraph (a) (ultra low sulphur petrol) for “£0.4710” substitute “ £0.4835 ”,
  - (b) in paragraph (aa) (sulphur-free petrol) for “£0.4710” substitute “ £0.4835 ”,
  - (c) in paragraph (b) (light oil other than ultra low sulphur petrol and sulphur-free petrol) for “£0.5620” substitute “ £0.5768 ”,
  - (d) in paragraph (c) (ultra low sulphur diesel) for “£0.4710” substitute “ £0.4835 ”,
  - (e) in paragraph (ca) (sulphur-free diesel) for “£0.4710” substitute “ £0.4835 ” and
  - (f) in paragraph (d) (heavy oil other than ultra low sulphur diesel and sulphur-free diesel) for “£0.5327” substitute “ £0.5468 ”.
- (3) In section 6AA(3) (biodiesel) for “£0.2710” substitute “ £0.2835 ”.
- (4) In section 6AD(3) (bioethanol) for “£0.2710” substitute “ £0.2835 ”.
- (5) In section 8(3) (road fuel gas)—
- (a) in paragraph (a) for “£0.0900” substitute “ £0.1081 ”, and
  - (b) in paragraph (b) for “£0.0900” substitute “ £0.1221 ”.
- (6) In section 11(1) (rebate on heavy oil)—
- (a) in paragraph (a) for “£0.0604” substitute “ £0.0729 ”,
  - (b) in paragraph (b) for “£0.0644” substitute “ £0.0769 ”, and
  - (c) in paragraph (ba) for “£0.0644” substitute “ £0.0769 ”.
- (7) In section 13A(1) (rebate on unleaded petrol) for “£0.0601” substitute “ £0.0617 ”.
- (8) In section 14(1) (rebate on light oil for use as furnace oil) for “£0.0604” substitute “ £0.0729 ”.
- (9) This section comes into force on 1st September 2006.

## 8 Road vehicles

After section 27(1A) of HODA 1979 (interpretation) insert—

- “(1B) The Treasury may by order made by statutory instrument amend Schedule 1 to this Act so as to—
- (a) add a class of excepted vehicle,

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- (b) remove a class of excepted vehicle, or
- (c) redefine a class of excepted vehicle.

(1C) Section 2A(2) and (3) above shall apply to an order under subsection (1B).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Hydrocarbon oil duties.