



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 ”.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Section 6. (See end of Document for details)

- (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).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 6.