



Finance Act 2006

2006 CHAPTER 25

PART 1

EXCISE DUTIES

Hydrocarbon oil duties

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 ”,

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Section 7. (See end of Document for details)*

- (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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 7.