



# Finance Act 2013

## 2013 CHAPTER 29

### PART 4

#### EXCISE DUTIES AND OTHER TAXES

##### *Fuel*

#### **179 Fuel duties: rates of duty and rebates from 1 April 2013**

- (1) HODA 1979 is amended as follows.
- (2) In section 6(1A) (main rates)—
  - (a) in paragraph (a) (unleaded petrol), for “£0.6097” substitute “ £0.5795 ”,
  - (b) in paragraph (aa) (aviation gasoline), for “£0.3966” substitute “ £0.3770 ”,
  - (c) in paragraph (b) (light oil other than unleaded petrol or aviation gasoline), for “£0.7069” substitute “ £0.6767 ”, and
  - (d) in paragraph (c) (heavy oil), for “£0.6097” substitute “ £0.5795 ”.
- (3) In section 8(3) (road fuel gas)—
  - (a) in paragraph (a) (natural road fuel gas), for “£0.2907” substitute “ £0.2470 ”, and
  - (b) in paragraph (b) (other road fuel gas), for “£0.3734” substitute “ £0.3161 ”.
- (4) In section 11(1) (rebate on heavy oil)—
  - (a) in paragraph (a) (fuel oil), for “£0.1126” substitute “ £0.1070 ”, and
  - (b) in paragraph (b) (gas oil), for “£0.1172” substitute “ £0.1114 ”.
- (5) In section 14(1) (rebate on light oil for use as furnace fuel), for “£0.1126” substitute “ £0.1070 ”.
- (6) In section 14A(2) (rebate on certain biodiesel), for “£0.1172” substitute “ £0.1114 ”.
- (7) The following instruments are revoked—

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Fuel. (See end of Document for details)

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- (a) Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc) Order 2012 (S.I. 2012/3055), and
  - (b) Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2012 (S.I. 2012/3056).
- (8) The amendments and revocations made by this section are treated as having come into force on 1 April 2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Fuel.