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STATUTORY INSTRUMENTS

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**2002 No. 3042**

**CUSTOMS AND EXCISE**

**The Other Fuel Substitutes (Rates of Excise  
Duty etc.) (Amendment) Order 2002**

*Made* - - - - *10th December 2002*  
*Laid before the House of*  
*Commons* - - - - *10th December 2002*  
*Coming into force* - - *1st January 2003*

The Treasury, in exercise of the powers conferred upon them by section 6A of the Hydrocarbon Oil Duties Act 1979(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Other Fuel Substitutes (Rates of Excise Duty etc.) (Amendment) Order 2002 and comes into force on 1<sup>st</sup> January 2003.
2. The Other Fuel Substitutes (Rates of Excise Duty etc.) Order 1995(2) is amended as follows.
3. In articles 3, 4(3) and 5(4), for “section 6(1)” substitute “section 6”.
4. In article 4 (rates of duty for fuel substitutes)—
  - (a) for paragraph (2) substitute—

“(2) Where a liquid is entered in the record as being suitable only as fuel for—

    - (a) a diesel engine, or an engine, other than a piston engine, of an aircraft, the rate of duty shall be that specified by section 6 of the Act for ultra low sulphur diesel;
    - (b) a petrol engine powered by leaded petrol, the rate of duty shall be that specified by section 6 of the Act for light oil; and
    - (c) a petrol engine powered by unleaded petrol, the rate of duty shall be that specified by section 6 of the Act for ultra low sulphur petrol.; and”
  - (b) in paragraph (4), for the words “section 6(1)” to the end substitute “section 6 of the Act for aviation gasoline.”.
5. In article 5 (rates of duty for additives or extenders)—
  - (a) for paragraph (3)—

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(1) 1979 c. 5; section 6A was added by section 11(1) of the Finance Act 1993 (c. 34) and amended by section 7(1) of the Finance Act 2002 (c. 23).  
(2) S.I. 1995/2716.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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“(3) Subject to paragraph (6) below, where a liquid is entered in the record as a multi-purpose additive or extender, the rate of duty shall be that which is specified by section 6 of the Act for ultra low sulphur petrol.; and”

(b) in paragraph (6), for the words “both heavy oil and” substitute “any”.

6. Omit article 6 (treatment of fuel substitutes etc, as heavy oil etc.).

10 December 2002

*John Heppell*  
*Jim Fitzpatrick*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which amends the Other Fuel Substitutes (Rates of Duty etc.) Order 1995 (S.I. 1995/2716) (“the Principal Order”), comes into force on 1st January 2003. The Principal Order prescribes the rates of the excise duty charged on certain liquids under section 6A of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“the Act”). Section 6A of the Act gives effect to the first sentence of Article 2(3) of Council Directive 92/81/EEC of 19<sup>th</sup> October 1992 on the harmonisation of the structures of excise duties on mineral oils (O.J. L316, 31.10.92, p. 12).

Article 4 of this Order amends the Principal Order such that where the rate prescribed by the Principal Order in respect of a liquid was the rate specified by the Act for heavy oil, the rate now prescribed is the rate specified by the Act for ultra low sulphur diesel. Where the rate prescribed by the Principal Order in respect of a liquid was the rate specified by the Act for light oil less any rebate specified for unleaded petrol, the rate now prescribed is the rate specified by the Act for ultra low sulphur petrol. Article 5 of this Order amends the definition of “multi-purpose additive or extender” in article 5 of the Principal Order and amends the rate prescribed for such a liquid. The rate prescribed is now the rate specified by the Act for ultra low sulphur petrol. Article 6 of this Order omits article 6 of the Principal Order, which provided for certain liquids subject to a charge to duty under section 6A of the Act to be treated as if they fell within the descriptions of heavy oil or light oil. The remainder of this Order makes minor consequential amendment to the Principal Order.