
STATUTORY INSTRUMENTS

2005 No. 1978

**The Excise Duties (Surcharges or Rebates)
(Hydrocarbon Oils etc.) Order 2005**

Interpretation

2. In this Order—

- (a) expressions used in this Order and in section 27(1) (interpretation) of the Oil Act(1) have the same meaning as in the Oil Act;
- (b) “fuel oil” has the same meaning as in section 11(2) of the Oil Act(2);
- (c) “fuel substitutes duty” means the duty charged by section 6A(1) of the Oil Act(3);
- (d) “hydrocarbon oil duty” means the duty charged by section 6(1) of the Oil Act(4);
- (e) “kerosene” has the same meaning as in section 13AA(5) of the Oil Act(5);
- (f) “the Oil Act” means the Hydrocarbon Oil Duties Act 1979(6);
- (g) “Table A” means the table set out in article 3;
- (h) “Table B” means the table set out in article 4.

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- (1) 1979 c. 5; relevant amendments were made by section 4(4) of the Finance Act 1982 (c. 39) (“aviation gasoline”), section 5 of, and paragraph 6 of Schedule 2 to, the Finance Act 2002 (c. 23) (“biodiesel”), section 10 of the Finance Act 2004 (c. 12) (“bioethanol”), section 7 of the Finance Act 1997 (c. 16) (“gas oil” and “ultra low sulphur diesel”), paragraph 9 of Schedule 3 to the Finance Act 2002 (c. 23), section 1 of the Finance Act 1987 (c. 16) and section 3 of the Finance Act 2001 (c. 9) (“rebate”), section 7 of the Finance Act 2004 (c. 12) (“sulphur-free petrol” and “sulphur-free diesel”) and section 5 of the Finance Act 2000 (c. 17) (“ultra low sulphur petrol”, “unleaded petrol” and “leaded petrol”).
 - (2) Section 11(2) was substituted by section 2(3) of the Finance Act 1986 (c. 41) and amended by Part 1 of Schedule 18 to the Finance Act 1997 (c. 16).
 - (3) ()Section 6A was inserted by section 11(1) of the Finance Act 1993 (c. 34), and amended by section 11 of the Finance Act 2000 (c. 17), section 7(1) of, and paragraph 2 of Schedule 2 to, the Finance Act 2002 (c. 23) and sections 10(4) and 12(1) of the Finance Act 2004 (c. 12).
 - (4) ()Section 6(1) was amended by section 4(2) of the Finance Act 1982 (c. 39). Section 6(1) was amended, and section 6(1A) inserted, by section 7 of the Finance Act 1997 (c. 16). Section 6(1A) was amended by sections 4(1) and 5(3) of the Finance Act 2000 (c. 17), section 1(1) of the Finance Act 2001 (c. 9), section 4(1) of the Finance Act 2003 (c. 14), sections 5(1) and 7(5) of the Finance Act 2004 (c. 12) and sections 4(2) and 5(2) of the Finance Act 2005 (c. 7).
 - (5) Section 13AA was inserted by section 5(4) of the Finance Act 1996 (c. 8).
 - (6) 1979 c. 5; “hydrocarbon oil” is defined in section 1(2).