
STATUTORY INSTRUMENTS

2005 No. 1978

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

Adjustments of liability to fuel substitutes duty

5.—(1) This article applies where the rate of fuel substitutes duty for a product is prescribed by the Other Fuel Substitutes (Rates of Excise Duty etc.) Order 1995⁽¹⁾ by reference to the rate of hydrocarbon oil duty specified in the Oil Act for—

- (a) light oil other than ultra low sulphur petrol and sulphur-free petrol,
- (b) sulphur-free petrol,
- (c) sulphur-free diesel, or
- (d) aviation gasoline.

(2) The liability to fuel substitutes duty in the case described by paragraph (1)(a) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (c) (light oil that is leaded petrol) of Table A.

(3) The liability to fuel substitutes duty in the cases described by paragraph (1)(b) and (c) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (b) (sulphur-free petrol) of Table A.

(4) The liability to fuel substitutes duty in the case described by paragraph (1)(d) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (h) (aviation gasoline) of Table A.