
STATUTORY INSTRUMENTS

2005 No. 3330

EXCISE

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

Approved by the House of Commons.

<i>Made</i>	- - - -	<i>5th December 2005</i>
<i>Laid before the House of Commons</i>	- - - -	<i>5th December 2005</i>
<i>Coming into force</i>	- -	<i>6th December 2005</i>

The Treasury make the following Order in exercise of the powers conferred on them by sections 1(2) and 2(3) of the Excise Duties (Surcharges or Rebates) Act 1979(1):

Citation and commencement

1. This Order may be cited as the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Amendment) Order 2005 and comes into force on 6th December 2005.

Amendment

2.—(1) The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2005(2) is amended as follows.

- (2) Omit paragraphs (b), (e) and (h) of article 2 (interpretation).
- (3) Omit article 4, including Table B (adjustments of rights to rebate of duty on hydrocarbon oil).

5th December 2005

Tom Watson
Joan Ryan
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) () 1979 c. 8; amended by section 10 of the Finance Act 1980 (c. 48), section 10 of the Finance Act 1982 (c. 39) and section 11(4) of the Finance Act 1993 (c. 34). Section 2(2) provides that an order made under the Act shall cease to be in force at the expiration of a period of one year from the date on which it takes effect, unless continued in force by a further order.

(2) S.I. 2005/1978.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 6th December 2005, amends the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2005 (S.I.2005/1978) (“the Principal Order”). The effect is to increase, by 1.22 pence per litre, the amount payable in respect of excise duty on most rebated hydrocarbon oils.

The Principal Order adjusts the liabilities to excise duty (and, where applicable, the rights to rebate in respect of such duty) in respect of liquid fuels that are chargeable by virtue of the Hydrocarbon Oil Duties Act 1979 (c. 5). Those adjustments negate, temporarily, the effect of section 5 of the Finance Act 2005 (c. 7) in relation to those fuels. The adjustments made by the Principal Order are all in the form of a deduction from the amount payable (or an addition to the amount of rebate allowable) of a specified percentage not exceeding 10 per cent. This instrument removes those parts of the Principal Order that provided for adjustments to the amounts of rebate allowable. Thus, the amounts actually payable in respect of the rebated hydrocarbon oils are now increased back to the levels that are provided for by section 5 of the Finance Act 2005.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.