
STATUTORY INSTRUMENTS

2011 No. 2905

EXCISE

The Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2011

Made - - - - *6th December 2011*
Laid before Parliament *6th December 2011*
Coming into force - - *1st January 2012*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 20AA(1)(a) and (2)(a), (b), (c), and (h) of the Hydrocarbon Oil Duties Act 1979(1):

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2011.

(2) They come into force on 1st January 2012 and only have effect in relation to road fuel gas that is charged with duty on or after that date and before 1st August 2012.

(3) In these Regulations, “duty” means the duty of excise charged by section 8(1) or (2) of the Hydrocarbon Oil Duties Act 1979(2).

Relief

2. Relief from duty is allowed as follows—

- (a) in the case of natural road fuel gas, £4.37 a kilogram is remitted; and
- (b) in the case of any other road fuel gas, £5.73 a kilogram is remitted.

(1) 1979 c. 5; section 5 was amended to provide a definition of “natural road fuel gas” by section 6(1) of the Finance Act 2004 (c. 12). Section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26). Relevant amendments were made to section 20AA by Part 1(4) of Schedule 23 to the Finance Act 1993 (c. 34) and section 10(3) of the Finance Act 2000 (c. 17). Section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2), namely “the Commissioners” means “the Commissioners for Her Majesty’s Revenue and Customs” (see the amendment made by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11)).

(2) The rate of excise duty charged is specified in section 8(3). Relevant amendments were made to section 8(3) by section 6(2) of the Finance Act 1995 (c. 4), section 1(3) of the Finance Act 2001 (c. 9), section 6(2) of the Finance Act 2004 (c. 12), sections 4(6) and 5(5) of the Finance Act 2005 (c. 7), sections 6(5) and 7(5) of the Finance Act 2006 (c. 25), section 10(5) of the Finance Act 2007 (c. 11), section 15(5) of the Finance Act 2008 (c. 9), sections 15(5) and 16(5) of the Finance Act 2009 (c. 10), sections 12(7) and 13(3) of the Finance Act 2010 (c. 13) and sections 19(3) and 20(3) of the Finance Act 2011 (c. 11).

Status: This is the original version (as it was originally made).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

6th December 2011

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 2012, provide for a partial relief from the excise duty charged on road fuel gas. The relief is allowed only in respect of road fuel gas that is charged with duty on or after that date, and before 1st August 2012.

The result of the application of the relief (which is provided in the form of a remission of part of the duty that is chargeable) is that the amount a person would otherwise be liable to pay in respect of excise duty on road fuel gas is reduced by the amounts specified in these Regulations: a person will therefore be liable to pay 24.70 pence per kilogram on natural road fuel gas and 31.61 pence per kilogram on other road fuel gas.

The rates of duty charged on road fuel gas are prescribed by section 8(3) of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“the Oil Act”). Section 20(3) of the Finance Act 2011 (c.11) (“the Finance Act”) amended section 8(3) of the Oil Act so as to increase the rates of duty, with effect from 1st January 2012. The result of the application of the relief is that a person will pay the same amount as if section 20(3) of the Finance Act had not come into effect.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.