



Finance Act 1977

1977 CHAPTER 36

PART I

CUSTOMS AND EXCISE

4 Hydrocarbon oil etc.

- (1) The rate of the duty of excise charged by section 11 of the Finance (No. 2) Act 1975 (hydrocarbon oil etc.) shall differ according to whether the oil is light oil or heavy oil; and accordingly—
 - (a) in that section after the words " £0.3000 a gallon " there shall be inserted the words " in the case of light oil and £0.3500 a gallon in the case of heavy oil ";
 - (b) in the following provisions (under which duty is charged by reference to the duty on hydrocarbon oil), that is to say—
 - (i) section 6 of the Hydrocarbon Oil (Customs & Excise) Act 1971 (petrol substitutes and power methylated spirits);
 - (ii) section 3(3) and (4)(c) of the Finance Act 1971 and Article 3 of the Excise Duties (Gas as Road Fuel) Order 1972,for the words " hydrocarbon oil" there shall be substituted the words " light oil "; and
 - (c) in section 92(2) of the Finance Act 1965 and section 14(2) of the Finance Act (Northern Ireland) 1966 (grants towards duty on bus fuel) for the words " hydrocarbon oil " there shall be substituted the words " heavy oil ".
- (2) In section 9 of the Hydrocarbon Oil (Customs & Excise) Act 1971 (rebate on heavy oil) for the words " at a rate of 1p a gallon less than the rate at which the duty is for the time being chargeable " there shall be substituted the words " at a rate—
 - (a) in the case of kerosene other than aviation turbine fuel, of 1p a gallon less than the rate at which the duty is for the time being chargeable ;
 - (b) in the case of aviation turbine fuel and heavy oil other than kerosene, of 2½ p a gallon less than the rate at which the duty is for the time being chargeable."

Status: This is the original version (as it was originally enacted).

- (3) The provisions of the said section 9 as amended by subsection (2) above shall become subsection (1) of that section and after those provisions there shall be added—
- “(2) In this section—
- " aviation turbine fuel " means kerosene which is intended to be used as fuel for aircraft engines and is allowed to be delivered for that purpose without being marked in accordance with the regulations made for the purposes of this section;
- " kerosene " means heavy oil of which more than 50 per cent. by volume distils at a temperature not exceeding 240°C.”
- (4) In section 12(1) of the said Act of 1971 (rebate on light oil for use as furnace fuel at a rate of 1p a gallon less than the rate at which the duty is charged) for " 1p " there shall be substituted " 2 ½ p ".
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 29th March 1977 ; but as respects the period beginning at that time and ending at 6 o'clock in the evening of 8th August 1977 the rate of the duty of excise charged by section 11 of the said Act of 1975 shall, notwithstanding subsection (1) above, be £0.3500 a gallon in the case of light oil as well as heavy oil and the provisions mentioned in paragraph (b) of that subsection shall have effect accordingly.
- (6) The Commissioners may make repayments of duty at the rate of 5p a gallon under arrangements made by them for avoiding dislocation in the supply of petrol to retailers and distributors at the end of the period mentioned in subsection (5) above.