



# Finance Act 1991

## 1991 CHAPTER 31

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Rates of duty*

### 3 Hydrocarbon oil.

- (1) In section 6(1) of the <sup>M1</sup>Hydrocarbon Oil Duties Act 1979, for “£0.2248” (duty on light oil) and “£0.1902” (duty on heavy oil) there shall be substituted “ £0.2585 ” and “ £0.2187 ” respectively.
- (2) In section 11(1) of that Act, for “£0.0083” (rebate on fuel oil) and “£0.0118” (rebate on gas oil) there shall be substituted “ £0.0091 ” and “ £0.0129 ” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0299” there shall be substituted “ £0.0344 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0083” there shall be substituted “ £0.0091 ”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 19th March 1991.

#### Commencement Information

- II** [S. 3](#) in force at 6 p.m. 19.03.1991: see [s. 3\(5\)](#).

**Changes to legislation:** *There are currently no known outstanding effects  
for the Finance Act 1991, Section 3. (See end of Document for details)*

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**Marginal Citations**

**M1** 1979 c. 5.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Section 3.