



# Finance Act 1996

## 1996 CHAPTER 8

### PART I

#### EXCISE DUTIES

##### *Hydrocarbon oil duties*

#### **4 Rates of duty and rebate.**

(1) In section 6(1) of the <sup>M1</sup>Hydrocarbon Oil Duties Act 1979, for “£0.3614” (duty on light oil) and “£0.3132” (duty on heavy oil) there shall be substituted “ £0.3912 ” and “ £0.3430 ”, respectively.

(2) In section 8(3) of that Act (duty on road fuel gas), for “£0.3314” there shall be substituted “ £0.2817 ”.

(3) In section 11(1) of that Act (rebate on heavy oil), for “£0.0166” (fuel oil) and “£0.0214” (gas oil) there shall be substituted “ £0.0181 ” and “ £0.0233 ”, respectively.

<sup>F1</sup>(4) .....

<sup>F1</sup>(5) .....

(6) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0166” there shall be substituted “ £0.0181 ”.

(7) Subsections (1) to (3) and (6) above shall be deemed to have come into force at 6 o'clock in the evening of 28th November 1995; and subsection (4) above shall come into force on 15th May 1996.

#### **Textual Amendments**

**F1** S. 4(4)(5) repealed (*retrospective to 6pm on 7.3.2001*) by 2001 c. 9, ss. 2(5), 110, **Sch. 33 Pt. 1(1)**

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*Status: Point in time view as at 07/03/2001.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1996, Section 4. (See end of Document for details)*

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**Commencement Information**

**II** [S. 4](#) partly in force at 28.11.1995 see [s. 4\(7\)](#).

**Marginal Citations**

**M1** [1979 c. 5](#).

**Status:**

Point in time view as at 07/03/2001.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 4.