



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Hydrocarbon oil duties

8 Relief for marine voyages.

- (1) The following provisions of the ^{M1}Hydrocarbon Oil Duties Act 1979 are hereby repealed—
- (a) section 18 (fuel for ships in home waters), and
 - (b) in subsection (1) of section 19 (fuel used in fishing boats, etc.), paragraph(a) and the words from “by the owner” to “be”.
- (2) This section shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

Subordinate Legislation Made

P1 [S. 8\(2\)](#) power fully exercised (4.10.1996): 1.11.1996 appointed by [S.I. 1996/2536](#), [art. 2](#)

Marginal Citations

M1 [1979 c. 5](#).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 8.