



Finance Act 2008

2008 CHAPTER 9

PART 1

CHARGES, RATES, ALLOWANCES, RELIEFS ETC

Fuel duties

13 Rates and rebates: simplification

- (1) HODA 1979 is amended as follows.
- (2) In section 1 (hydrocarbon oil), omit—
 - (a) subsections (3A) and (3B),
 - (b) in subsection (3C), “; and petrol is “leaded petrol” if it is not unleaded petrol”, and
 - (c) subsections (6) and (7).
- (3) In section 6 (hydrocarbon oil: rates of duty), for subsection (1A) substitute—

“(1A) The rates are—

 - (a) £0.5035 a litre in the case of unleaded petrol,
 - (b) £0.6007 a litre in the case of light oil other than unleaded petrol, and
 - (c) £0.5035 a litre in the case of heavy oil.”
- (4) In section 6AB(5) (duty on bioblend), omit the words from “of the description” to the end.
- (5) In section 11(1) (rebate on heavy oil), omit—
 - (a) in paragraph (b), “which is not ultra low sulphur diesel”, and
 - (b) paragraph (ba).
- (6) In section 13AA(6) (restrictions on use of rebated kerosene), omit “which is not ultra low sulphur diesel or sulphur-free diesel”.
- (7) Omit section 13A (rebate on unleaded petrol).

Changes to legislation: Finance Act 2008, Section 13 is up to date with all changes known to be in force on or before 08 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (8) In section 20AAA(4)(a) (mixing of rebated oil), for “section 6(1A)(d)” substitute “section 6A(1A)(c)”.
- (9) In section 27(1) (interpretation)—
- (a) in the definition of “rebate”, omit “13A,”,
 - (b) omit the definitions of “sulphur-free diesel”, “sulphur-free petrol”, “ultra low sulphur diesel” and “ultra low sulphur petrol”, and
 - (c) for “and “leaded petrol” have” substitute “ has ”.
- (10) In Article 21(7) of the Renewable Transport Fuel Obligations Order 2007 (S.I.2007/3072), for “sulphur-free petrol” substitute “ unleaded petrol ”.
- (11) In consequence of this section, omit—
- (a) in FA 1987, section 1(2) and (3),
 - (b) in FA 1997, section 7(5)(a) and (b) and (8)(b),
 - (c) in FA 2000, section 5(3),
 - (d) in FA 2001, section 2(1), and
 - (e) in FA 2004, section 7(2), (5) to (7) and (8)(a).
- (12) The amendments made by this section are treated as having come into force on 1 April 2008.

Changes to legislation:

Finance Act 2008, Section 13 is up to date with all changes known to be in force on or before 08 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)