

2006 No. 3235

EXCISE

The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Revocation) Order 2006

Approved by the House of Commons

Made - - - - 6th December 2006

Laid before the House of Commons 6th December 2006

Coming into force - - 7th December 2006

The Treasury make the following Order in exercise of the powers conferred by sections 1(2) and 2(3) of the Excise Duties (Surcharges or Rebates) Act 1979(a):

1. This Order may be cited as the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Revocation) Order 2006 and comes into force on 7th December 2006.
2. The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2006(b) is revoked.

*Claire Ward
Dave Watts*

6th December 2006

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1979 c.8; amended by section 10 of the Finance Act 1980 (c.48), section 10 of the Finance Act 1982 (c.39) and section 11(4) of the Finance Act 1993 (c.34).
(b) S.I. 2006/1979. Section 2(2) of the Excise Duties (Surcharges or Rebates) Act 1979 provides that an order made under the Act shall cease to be in force at the expiration of a period of one year from the date on which it takes effect, unless continued in force by a further order.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 7th December 2006, revokes the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2006 (S.I. 2006/1979) (“the Principal Order”).

The Principal Order adjusts the liabilities to excise duty (and, where applicable, the rights to rebate in respect of such duty) in respect of liquid fuels that are chargeable by virtue of the Hydrocarbon Oil Duties Act 1979 (c.5) (“the Oil Act”). Those adjustments negate, temporarily, the effect of section 7 of the Finance Act 2006 (c.25) in relation to those fuels. The adjustments made by the Principal Order are all in the form of a deduction from the amount payable (or an addition to the amount of rebate allowable) of a specified percentage not exceeding 10 per cent.

This instrument revokes the Principal Order. The result is that the adjustments made by that order are cancelled in relation to products that are charged with duty on or after 7th December 2006 and the amount a person is liable to pay is increased to the amount specified in the Oil Act (as amended by section 7 of the Finance Act 2006).

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.

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