
STATUTORY INSTRUMENTS

2006 No. 3426

**The Hydrocarbon Oil Duties (Sulphur-free Diesel)
(Hydrogenation of Biomass) (Reliefs) Regulations 2006**

Relief

5.—(1) The amount of duty remitted shall be calculated in accordance with the formula $(A-B) \times V$ where—

A is the rate of duty charged on sulphur-free diesel specified in section 6(1A) of the Act⁽¹⁾;

B is the rate of duty charged on biodiesel⁽²⁾ by section 6AA of the Act⁽³⁾; and

V is the volume, in litres, of that proportion of the sulphur-free diesel that is produced from hydrogenated biomass.

5.—(2) In paragraph (1) “litres” means litres of such sulphur-free diesel at a temperature of 15°C.

(1) subsection (1A) of section 6 was substituted by section 5(3) of the Finance Act 2000 (c.17) and has been amended by sections 5(1) and 7(5) of the Finance Act 2004, sections 4(2) and 5(2) of the Finance Act 2005 (c.7) and sections 6(2) and 7(2) of the Finance Act 2006 (c.25).

(2) “biodiesel” is defined in section 2AA of the Act.

(3) section 6AA was inserted by section 5(1) and (4) of the Finance Act 2002 and has been amended by sections 5(2) and 11(1) of the Finance Act 2004, section 4(4) and 5(3) of the Finance Act 2005 and sections 6(3) and 7(3) of the Finance Act 2006.