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STATUTORY INSTRUMENTS

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**2007 No. 3098**

**The Fuel-testing Pilot Projects  
(Biobutanol Project) Regulations 2007**

**Relief**

5.—(1) Relief from duty charged by section 6A of the Act<sup>(1)</sup> (fuel substitutes) shall be allowed in respect of biobutanol used or to be used for the purposes of the project (subject to any conditions imposed and directions given by the Commissioners).

(2) Relief shall be in the form of a rebate of duty charged and the amount of the rebate per litre of biobutanol shall be equivalent to the difference in the rate of duty for the time being specified by section 6AD(3) of the Act<sup>(2)</sup> (duty on bioethanol) and the rate of duty for the time being specified by article 4(2)(c) of the Other Fuel Substitutes (Rates of Excise Duty etc) Order 1995<sup>(3)</sup> (duty rates for fuel substitutes).

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(1) Section 6A was inserted by section 11(1) of the Finance Act 1993 (c.34) and section 6A(1) was amended by section 10(4) of the Finance Act 2004 (c. 12).

(2) Section 6AD was inserted by section 10(3) of the Finance Act 2004 and section 6AD(3) was last amended by section 10(4) of the Finance Act 2007 (c. 11).

(3) S.I. 1995/2716; article 4(2)(c) was amended by S.I. 2002/3042 and S.I. 2004/2062.