
STATUTORY INSTRUMENTS

2008 No. 2168

**The Excise Duties (Surcharges or Rebates)
(Hydrocarbon Oils etc.) Order 2008**

Adjustments of liability to fuel substitutes duty

5.—(1) This article applies where the rate of fuel substitutes duty for a product is prescribed by the Other Fuel Substitutes (Rates of Excise Duty etc.) Order 1995(1) by reference to the rate of hydrocarbon oil duty specified in the Oil Act for—

- (a) unleaded petrol,
- (b) light oil other than unleaded petrol,
- (c) heavy oil, or
- (d) aviation gasoline.

(2) The liability to fuel substitutes duty in the case described by paragraph (1)(a) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (a) of Table A.

(3) The liability to fuel substitutes duty in the case described by paragraph (1)(b) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (b) of Table A.

(4) The liability to fuel substitutes duty in the case described by paragraph (1)(c) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (c) of Table A.

(5) The liability to fuel substitutes duty in the case described by paragraph (1)(d) is decreased by making the like adjustment as that made by article 3 in the case of the product specified in row (d) of Table A.