

2008 No. 3018

EXCISE

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

Approved by the House of Commons

Made - - - - 24th November 2008

Laid before the House of Commons 24th November 2008

Coming into force - - 1st December 2008

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 2008 and comes into force on 1st December 2008.

2. The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2008(b) is revoked.

Steve McCabe
Frank Roy

24th November 2008

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. 2008/2168.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st December 2008, revokes the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2008 (S.I.2008/2168) (“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 15 of the Finance Act 2008 (c.9) 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 1st December 2008 and the amount that a person is liable to pay is increased to the amount specified in the Oil Act (as amended by section 15 of the Finance Act 2008).

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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