

Finance Act, 2008

Section 13 - Rates and rebates simplification

1) HODA 1979 is amended as follows. (2) In section 1 (hydrocarbon oil), omit- (a) subsections (3A) and (3B), (b) in subsection (3C), "; and petrol is "leaded petrol" if it is not unleaded petrol", and (c) subsections (6) and (7). (3) In section 6 (hydrocarbon oil: rates of duty), for subsection (1A) substitute- "(1A) The rates are- (a) 0.5035 a litre in the case of unleaded petrol, (b) 0.6007 a litre in the case of light oil other than unleaded petrol, and (c) 0.5035 a litre in the case of heavy oil." (4) In section 6AB(5) (duty on bioblend), omit the words from "of the description" to the end. (5) In section 11(1) (rebate on heavy oil), omit- (a) in paragraph (b), "which is not ultra low sulphur diesel", and (b) paragraph (ba). (6) In section 13AA(6) (restrictions on use of rebated kerosene), omit "which is not ultra low sulphur diesel or sulphur-free diesel". (7) Omit section 13A (rebate on unleaded petrol). (8) In section 20AAA(4)(a) (mixing of rebated oil), for "section 6(1A)(d)" substitute "section 6A(1A)(c)". (9) In section 27(1) (interpretation)- (a) in the definition of "rebate", omit "13A,", (b) omit the definitions of "sulphur-free diesel", "sulphur-free petrol", "ultra low sulphur diesel" and "ultra low sulphur petrol", and (c) for "and "leaded petrol" have" substitute "has". (10) In Article 21(7) of the Renewable Transport Fuel Obligations Order 2007 (S.I.2007/3072), for "sulphur-free petrol" substitute "unleaded petrol". (11) In consequence of this section, omit- (a) in FA 1987, section 1(2) and (3), (b) in FA 1997, section 7(5)(a) and (b) and (8)(b), (c) in FA 2000, section 5(3), (d) in FA 2001, section 2(1), and (e) in FA 2004, section 7(2), (5) to (7) and (8)(a). (12) The amendments made by this section are treated as having come into force on 1 April 2008.