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Finance Act, 2008

Section 16 - Fuel for aircraft and boats, heating oil and fuel for certain engines

1) In section 6(1A) of HODA 1979 (main rates)- (a) after paragraph (a) insert- "(aa) 0.3103 a litre in the case of aviation gasoline,", and (b) in paragraph (b), after "petrol" insert "or aviation gasoline". (2) The amendments made by subsection (1) come into force on 1 November 2008. (3) Schedule 6 contains- (a) in Part 1, provision consequential on subsection (1) and provision about fuel used for private pleasure-flying or private pleasure craft, and (b) in Part 2, provision about certain heavy oil used for heating or as fuel for certain engines.