

2012 No. 3056

EXCISE

The Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2012

Made - - - - *7th December 2012*

Laid before Parliament *11th December 2012*

Coming into force - - *1st January 2013*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 20AA(1)(a) and (2)(a), (b), (c), and (h) of the Hydrocarbon Oil Duties Act 1979(a):

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2012.

(2) These Regulations come into force on 1st January 2013 and only have effect in relation to road fuel gas that is charged with duty on or after that date.

(3) In these Regulations, “duty” means the duty of excise charged by section 8(1) or (2) of the Hydrocarbon Oil Duties Act 1979(b).

Relief

2. Relief from duty is allowed as follows—

- (a) in the case of natural road fuel gas, £0.0437 a kilogram is remitted; and
- (b) in the case of any other road fuel gas, £0.0573 a kilogram is remitted.

Jim Harra
Jennie Grainger

7th December 2012

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 1979 c. 5; section 5 was amended to provide a definition of “natural road fuel gas” by section 6(1) of the Finance Act 2004 (c. 12). Section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26). Relevant amendments were made to section 20AA by Part 1(4) of Schedule 23 to the Finance Act 1993 (c. 34) and section 10(3) of the Finance Act 2000 (c. 17). Section 27(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2), namely “the Commissioners” means “the Commissioners for Her Majesty's Revenue and Customs” (see the amendment made by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11)).

(b) Amendments were made to section 8(2) by paragraph 6(a) of Schedule 5 to the Finance Act 2008 (c. 9). The rate of excise duty charged is specified in section 8(3). Relevant amendments were made to section 8(3) by section 6(2) of the Finance Act 1995 (c. 4) and section 6(2) of the Finance Act 2004 (c. 12). The rates in section 8(3) were most recently amended by sections 19(3) and 20(3) of the Finance Act 2011 (c. 11). A partial relief from excise duty charged on road fuel gas on or after 1st January and before 1st August 2012 was provided by S.I. 2011/3064. Section 188 of the Finance Act 2012 (c. 14) provides that on or after 1st August 2012 but before 1st January 2013 the Hydrocarbon Oil Duties Act 1979 (c. 5) has effect as if the amendments made by section 20 of Finance Act 2011 had never been made.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 2013, provide for a partial relief from the excise duty charged on road fuel gas. The relief is allowed only in respect of road fuel gas that is charged with duty on or after that date.

The result of the application of the relief (which is provided in the form of a remission of part of the duty that is chargeable) is that the amount a person would otherwise be liable to pay in respect of excise duty on road fuel gas is reduced by the amounts specified in these Regulations: a person will therefore be liable to pay £0.2470 per kilogram on natural road fuel gas and £0.3161 per kilogram on other road fuel gas.

The rates of duty charged on road fuel gas are prescribed by section 8(3) of the Hydrocarbon Oil Duties Act 1979 (“the Oil Act”). Section 20(3) of the Finance Act 2011 amended section 8(3) of the Oil Act so as to increase the rates of duty, with effect from 1st January 2012. The Excise Duties (Road Fuel Gas) (Reliefs) (No. 2) Regulations 2011 made the same adjustments as are made by this Order in respect of road fuel gas that was charged with duty on or after 1st January 2012 and before 1st August 2012. Section 188 of the Finance Act 2012 provides that on or after 1st August 2012 but before 1st January 2013 the Oil Act has effect as if the amendments made by section 20 of Finance Act 2011 had never been made.

The result of the application of the relief is that from 1st January 2013 a person will pay the same amount as if section 20(3) of the Finance Act 2012 had not come into effect.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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