



HYDROCARBON OIL DUTIES ACT 1986

HYDROCARBON OIL DUTIES (SUPPLEMENTARY REBATE) ORDER 1998

Approved by Tynwald

17th March 1998

Coming into operation

18 March 1998

In exercise of the powers conferred on the Treasury by section 15 of the Hydrocarbon Oil Duties Act 1986^(a), and of all other powers enabling it in that behalf, the following Order is hereby made :-

Citation, commencement, expiry and interpretation

1. (1) This Order may be cited as the Hydrocarbon Oil Duties (Supplementary Rebate) Order 1998 and shall come into operation on 18 March 1998.

(2) This Order shall expire on 17 March 1999.

(3) In this Order -

“the Act” means the Hydrocarbon Oil Duties Act 1986;

“unleaded petrol” has the same meaning as in section 13A of the Act.

Supplementary rebate: unleaded petrol

2. In respect of unleaded petrol used in the Island, there shall be allowed a supplementary rebate of £0.005 per litre at the time of delivery duty paid from bonded storage in the Island.

Revocations

3. The following Orders -

(a) Hydrocarbon Oil Duties (Unleaded Petrol) (Supplementary Rebate) Order 1990^(b),
and

(b) Hydrocarbon Oil Duties (Heavy Oil) (Supplementary Rebate) Order 1991^(c)

are revoked.

^(a) 1986 c.38.

^(b) G.C. 121/90.

^(c) G.C. 109/91.

Made this

4th day of March

1998

Alboin

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order reduces the supplementary rebate in respect of unleaded petrol from £0.011 per litre to £0.005 per litre with effect from 18 March 1998. With effect from 18 March 1998 no supplementary rebate will be payable in respect of diesel used as road fuel ("derv"), and from 17 March 1999 no supplementary rebate will be payable in respect of unleaded petrol.