STATUTORY INSTRUMENTS

2016 No. 975

EXCISE

The Aqua Methanol (Use as Additive or Extender) (Rates of Excise Duty) Order 2016

Made - - - -	*21st October 2016*
Laid before the House of Commons - - - -	*21st October 2016*
Coming into force - -	*14th November 2016*

The Treasury make the following Order in exercise of the powers conferred by section 6AG(3)(b), (4) and (6) of the Hydrocarbon Oil Duties Act 1979(**1**):

Citation and Commencement

1. This Order may be cited as the Aqua Methanol (Use as Additive or Extender) (Rates of Excise Duty) Order 2016 and comes into force on 14th November 2016.

Interpretation

2.—(1) In this Order—

"the Act" means the Hydrocarbon Oil Duties Act 1979;

"duty" means excise duty;

a reference to an "engine" includes a reference to a motor or other machinery as referred to in section 6AG of the Act;

"record" means the motor fuels record governed by regulation 13 of the Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004(**2**).

(2) In this Order, a rate of duty or a rebate of duty described as a rate specified in, or allowable under, a section of the Act is the rate so specified or allowable or having statutory effect at the time when the aqua methanol became the subject of the charge to duty by virtue of section 6AG of the Act.

Rates of Duty

3. The rate of duty charged by virtue of section 6AG of the Act on the setting aside for use or use of aqua methanol as an additive or extender in fuel for any engine is the rate prescribed by article 4.

(**1**) 1979 c.5; section 6AG was inserted by section 153 of, and Schedule 17 to, the Finance Act 2016 (c.24).
(**2**) S.I. 2004/2065; relevant amending instruments are 2007/1640, 2008/753, 2014/471, 2016/976.