

HYDROCARBON OIL DUTY RATES

Date of Budget change	Motor Spirit (pence per litre)						Diesel (pence per litre)				Aviation Gasoline (pence per litre)	Rebated heavy oil ¹ (pence per litre)		Road Fuel Gases (pence per kilogram)	
	Leaded Petrol and other light oils		Ultra Low Sulphur Petrol	Sulphur Free Petrol	Super Unleaded Petrol/LRP ²	Bioethanol	Ultra Low Sulphur Diesel	Sulphur Free Diesel	Bio Diesel/ Blended	Aviation Gasoline	Fuel Oil	Gas Oil	Natural Gas	All Other Gases	
14.03.89	20.44	17.72	-	-	-	-	17.29	-	-	-	10.22	0.77	1.10	-	-
20.03.90	22.48	19.49	-	-	-	-	19.02	-	-	-	11.24	0.83	1.18	-	-
19.03.91	25.85	22.41	-	-	-	-	21.87	-	-	-	12.93	0.91	1.29	-	-
10.03.92	27.79	23.42	-	-	-	-	22.85	-	-	-	13.90	0.95	1.35	-	-
16.03.93	30.58	25.76	-	-	-	-	25.14	-	-	-	15.29	1.05	1.49	-	-
30.11.93	33.14	28.32	-	-	-	-	27.70	-	-	-	16.57	1.16	1.64	-	-
29.11.94	35.26	30.44	-	-	-	-	30.44	-	-	-	17.63	1.66	2.14	33.14 ³	-
01.01.95	36.14	31.32	-	-	-	-	31.32	-	-	-	18.07	1.66	2.14	33.14	-
28.11.95	39.12	34.30	-	-	-	-	34.30	-	-	-	19.56	1.81	2.33	28.17	-
15.05.96	39.12	34.30	-	-	37.62 ⁴	-	34.30	-	-	-	19.56	1.81	2.33	28.17	-
26.11.96	41.68	36.86	-	-	40.18	-	36.86	-	-	-	20.84	1.94	2.50	21.13	-
02.07.97	45.10	40.28	-	-	43.60	-	40.28	-	-	-	22.55	2.00	2.58	21.13	-
15.08.97	45.10	40.28	-	-	43.60	-	40.28	39.28 ⁵	-	-	22.55	2.00	2.58	21.13	-
17.03.98	49.26	43.99	-	-	48.76	-	44.99	42.99	-	-	24.63	2.18	2.82	21.13	-
09.03.99	52.88	47.21	-	-	52.33	-	50.21	47.21	-	-	26.44	2.65	3.03	15.00	-
21.03.00	54.68	48.82	-	-	50.89	-	51.82	48.82	-	-	27.34	2.74	3.13	15.00	-
01.10.00	54.68	48.82	47.82	-	50.89	-	51.82	48.82	-	-	27.34	2.74	3.13	15.00	-
07.03.01	54.68	46.82	45.82	-	- ⁶	-	51.82	45.82	-	-	27.34	2.74	3.13	9.00	-
15.06.01	54.68	48.82	45.82	-	-	-	51.82	45.82	-	-	27.34	2.74	3.13	9.00	-
17.04.02	54.68	48.82	45.82	-	-	-	51.82	45.82	-	25.82 ⁷	27.34	2.74	3.13	9.00	-
09.04.03	54.68	48.82	45.82	-	-	-	51.82	45.82	-	25.82	27.34	3.82	4.22	9.00	-
01.10.03	56.20	50.19	47.10	-	-	27.10	53.27	47.10	47.10	27.10	28.10	3.82	4.22	9.00	-
03.12.04	56.20	50.19	47.10	-	-	27.10	53.27	47.10	47.10	27.10	28.10	4.82	5.22	9.00 ⁸	9.00
01.01.05	56.20	50.19	47.10	47.10	-	27.10	53.27	47.10	47.10	27.10	28.10	4.82	5.22	9.00	9.00
06.12.05	56.20	50.19	47.10	47.10	-	27.10	53.27	47.10	47.10	27.10	28.10	6.04	6.44	9.00	9.00
07.12.06	57.68	51.52	48.35	48.35	-	28.35	54.68	48.35	48.35	28.35	28.84	7.29	7.69	10.81	12.21
01.10.07	60.07	53.65	50.35	50.35	-	30.35	56.94	50.35	50.35	30.35	30.03	9.29	9.69	13.70	16.49
01.04.08	60.07	50.35	- ⁹	- ⁹	-	30.35	50.35	- ⁹	- ⁹	30.35	30.03	9.29	9.69	13.70	16.49

1. Kerosene and other heavy oils (including lubricating oil) have been at nil rates of duty since 1984 and 1986 respectively. Aviation kerosene has always been at a nil rate of duty.

2. Lead Replacement Petrol (LRP) was introduced on 1 October 1999 and had the same rate of duty as super unleaded petrol.

3. Duty on road fuel gas was previously at the same rate as aviation gasoline.

4. Duty on super unleaded petrol was previously at the same rate as other unleaded petrol.

5. Duty on Ultra Low Sulphur Diesel (ULSD) was previously at the same rate as other diesel fuel for road vehicles (DERV).

6. Separate rate abolished 7 March 2001. Duty now charged on this fuel at the rate appropriate to unleaded petrol or ultra low sulphur petrol dependent upon the sulphur and aromatics content of the fuel.

7. Biodiesel duty rate took effect on 26/07/02. This will apply to pure biodiesel and the proportions of biodiesel blended or mixed with heavy oils.

8. With effect from 3 December 2004 the road fuel gas duty rate is separated into two categories, 'natural gas' and 'all other gases'.

9. From 1 April 2008, ultra low sulphur petrol and sulphur free petrol became liable to duty at the same rate as unleaded. And ultra low sulphur diesel and sulphur free diesel became liable to duty at the same rate as diesel.