

Hydrocarbon Oils: Historical Duty Rates

| Date of Change | Petrol (pence per litre) | | | | | Diesel (pence per litre) | | | Biofuels (pence per litre) | | Road Fuel Gases (pence per kilogram) | | Rebated Oils ¹ (pence per kilogram) | | | | | | Aviation Fuel (pence per litre) | | | | |
|----------------|------------------------------------|--------------------|-----------------------------------------|--------------------------|---------------------|-----------------------------|--------------------------|---------------------|-------------------------------|---------------------|-----------------------------------------|--------------------------|---------------------------------------------------|---------|-----------------------------------|-----------------------------------------|----------------------------|--------------------------------|-----------------------------------------------------------------|--------------------------------------------------------|---------------------|---------------------|-------|
| | Leaded Petrol and other light oils | Unleaded Petrol | Super Unleaded Petrol/ LRP ² | Ultra Low Sulphur Petrol | Sulphur Free Petrol | Diesel | Ultra Low Sulphur Diesel | Sulphur Free Diesel | Biodiesel/ Blended | Bioethanol | Natural Gas | All Other Gases (eg LPG) | Fuel Oil | Gas Oil | Light Oil for use as furnace fuel | Kerosene for use as motor fuel off road | Biodiesel for non-road use | Biodiesel blended with gas oil | Heavy Oil other than fuel oil, gas oil or kerosene used as fuel | Aviation Turbine Fuel used for private pleasure flying | Aviation Gasoline | | |
| 14.03.89 | 20.44 | 17.72 | | | | 17.29 | | | | | | | | 0.77 | 1.10 | 0.77 | | | | | | 10.22 | |
| 20.03.90 | 22.48 | 19.49 | | | | 19.02 | | | | | | | | 0.83 | 1.18 | 0.83 | | | | | | 11.24 | |
| 19.03.91 | 25.85 | 22.41 | | | | 21.87 | | | | | | | | 0.91 | 1.29 | 0.91 | | | | | | 12.93 | |
| 10.03.92 | 27.79 | 23.42 | | | | 22.85 | | | | | | | | 0.95 | 1.35 | 0.95 | | | | | | 13.90 | |
| 16.03.93 | 30.58 | 25.76 | | | | 25.14 | | | | | | | | 1.05 | 1.49 | 1.05 | | | | | | 15.29 | |
| 30.11.93 | 33.14 | 28.32 | | | | 27.70 | | | | | | | | 1.16 | 1.64 | 1.16 | | | | | | 16.57 | |
| 29.11.94 | 35.26 | 30.44 | | | | 30.44 | | | | | | 33.14 ³ | | 1.66 | 2.14 | 1.66 | | | | | | 17.63 | |
| 01.01.95 | 36.14 | 31.32 | | | | 31.32 | | | | | | | | 1.66 | 2.14 | 1.66 | | | | | | 18.07 | |
| 28.11.95 | 39.12 | 34.30 | | | | 34.30 | | | | | | | | 1.81 | 2.33 | 1.81 | | | | | | 19.56 | |
| 15.05.96 | 39.12 | 34.30 | 37.62 ⁴ | | | 34.30 | | | | | | | | 1.81 | 2.33 | 1.81 | 2.33 | | | | | 19.56 | |
| 26.11.96 | 41.68 | 36.86 | 40.18 | | | 36.86 | | | | | | | | 1.94 | 2.50 | 1.94 | 2.50 | | | | | 20.84 | |
| 02.07.97 | 45.10 | 40.28 | 43.60 | | | 40.28 | | | | | | | | 2.00 | 2.58 | 2.00 | 2.58 | | | | | 22.55 | |
| 15.08.97 | 45.10 | 40.28 | 43.60 | | | 40.28 | 39.28 ⁵ | | | | | | | 2.00 | 2.58 | 2.00 | 2.58 | | | | | 22.55 | |
| 17.03.98 | 49.26 | 43.99 | 48.76 | | | 44.99 | 42.99 | | | | | | | 2.18 | 2.82 | 2.18 | 2.82 | | | | | 24.63 | |
| 09.03.99 | 52.88 | 47.21 | 52.33 | | | 50.21 | 47.21 | | | | | | | 2.65 | 3.03 | 2.65 | 3.03 | | | | | 26.44 | |
| 01.10.99 | 52.88 | 47.21 | 49.21 | | | 50.21 | 47.21 | | | | | | | 2.65 | 3.03 | 2.65 | 3.03 | | | | | 26.44 | |
| 21.03.00 | 54.68 | 48.82 | 50.89 | | | 51.82 | 48.82 | | | | | | | 2.74 | 3.13 | 2.74 | 3.13 | | | | | 27.34 | |
| 01.10.00 | 54.68 | 48.82 | 50.89 | 47.82 | | 51.82 | 48.82 | | | | | | | 2.74 | 3.13 | 2.74 | 3.13 | | | | | 27.34 | |
| 07.03.01 | 54.68 | 48.82 | | 45.82 | | 51.82 | 45.82 | | | | | | | 2.74 | 3.13 | 2.74 | 3.13 | | | | | 27.34 | |
| 15.06.01 | 54.68 | 48.82 | | 45.82 | | 51.82 | 45.82 | | | | | | | 2.74 | 3.13 | 2.74 | 3.13 | | | | | 27.34 | |
| 26.07.02 | 54.68 | 48.82 | | 45.82 | | 51.82 | 45.82 | 25.82 ⁷ | | | | | | 2.74 | 3.13 | 2.74 | 3.13 | | | | | 27.34 | |
| 09.04.03 | 54.68 | 48.82 | | 45.82 | | 51.82 | 45.82 | 25.82 | | | | | | 3.82 | 4.22 | 3.82 | 4.22 | | | | | 27.34 | |
| 01.10.03 | 56.20 | 50.19 | | 47.10 | 47.10 | 53.27 | 47.10 | 47.10 | | | | | | 3.82 | 4.22 | 3.82 | 4.22 | | | | | 28.10 | |
| 03.12.04 | 56.20 | 50.19 | | 47.10 | 47.10 | 53.27 | 47.10 | 47.10 | | | | 9.00 ⁸ | | 4.82 | 5.22 | 4.82 | 5.22 | | | | | 28.10 | |
| 01.01.05 | 56.20 | 50.19 | | 47.10 | 47.10 | 53.27 | 47.10 | 47.10 | | | | | | 4.82 | 5.22 | 4.82 | 5.22 | | | | | 28.10 | |
| 06.12.05 | 56.20 | 50.19 | | 47.10 | 47.10 | 53.27 | 47.10 | 47.10 | | | | | | 6.04 | 6.44 | 6.04 | 6.44 | | | | | 28.10 | |
| 07.12.06 | 57.68 | 51.52 | | 48.35 | 48.35 | 54.68 | 48.35 | 48.35 | | | | | | 7.29 | 7.69 | 7.29 | 7.69 | | | | | 28.84 | |
| 01.10.07 | 60.07 | 53.65 | | 50.35 | 50.35 | 56.94 | 50.35 | 50.35 | | | | | | 9.29 | 9.69 | 9.29 | 9.69 | | | | | 30.03 | |
| 01.04.08 | | 50.35 ⁹ | | | | 50.35 ⁹ | | | | | | | | | | | | 9.69 | 9.69 | | | | |
| 01.11.08 | | | | | | | | | | | | | | | | | | | | 9.29 ¹⁰ | 50.35 ¹¹ | 30.03 ¹² | |
| 01.12.08 | 62.07 | 52.35 | | | | 52.35 | | | 32.35 | 32.35 | 16.60 | 20.77 | 9.66 | 10.07 | 9.66 | 10.07 | 10.07 | 10.07 | 10.07 | 10.07 | 9.66 | 52.35 | 31.03 |
| 01.04.09 | 62.07 | 54.19 | | | | 54.19 | | | 34.19 | 34.19 | 19.26 | 24.82 | 10.00 | 10.42 | 10.00 | 10.42 | 10.42 | 10.42 | 10.42 | 10.42 | 10.00 | 54.19 | 31.03 |
| 01.05.09 | 63.91 | 54.19 | | | | 54.19 | | | 34.19 | 34.19 | 19.26 | 24.82 | 10.00 | 10.42 | 10.00 | 10.42 | 10.42 | 10.42 | 10.42 | 10.42 | 10.00 | 54.19 | 33.34 |
| 01.09.09 | 65.91 | 56.19 | | | | 56.19 | | | 36.19 | 36.19 | 22.16 | 27.67 | 10.37 | 10.80 | 10.37 | 10.80 | 10.80 | 10.80 | 10.80 | 10.37 | 56.19 | 34.57 | |
| 01.04.10 | 66.91 | 57.19 | | | | 57.19 | | | 57.19 ¹³ | 57.19 ¹³ | 23.60 | 30.53 | 10.55 | 10.99 | 10.55 | 10.99 | 10.99 | 10.99 | 10.99 | 10.55 | 57.19 | 38.35 | |
| 01.10.10 | 67.91 | 58.19 | | | | 58.19 | | | 58.19 | 58.19 | 25.05 | 31.95 | 10.74 | 11.18 | 10.74 | 11.18 | 11.18 | 11.18 | 10.74 | 58.19 | 38.35 | | |
| 01.01.11 | 68.67 | 58.95 | | | | 58.95 | | | 58.95 | 58.95 | 26.15 | 33.04 | 10.88 | 11.33 | 10.88 | 11.33 | 11.33 | 11.33 | 10.88 | 58.95 | 38.35 | | |
| 23.03.11 | 67.67 | 57.95 | | | | 57.95 | | | 57.95 | 57.95 | 24.70 | 31.61 | 10.70 | 11.14 | 10.70 | 11.14 | 11.14 | 11.14 | 10.70 | 57.95 | 37.70 | | |

1. Kerosene and other heavy oils (including aviation kerosene and lubricating oil) have been at nil rates of duty since 1984 and 1986 respectively.
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 the same 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 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 July 2002. This applied 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 was separated into two categories, 'natural gas' and 'all other gases'.
9. With effect from 1 April 2008 the fuel duty rate structure was simplified to a single rate for diesel and 2 rates for petrol.
10. With effect from 1 November 2008 a new duty rate for other heavy oil (not fuel oil, gas oil or kerosene) derived from waste oils under HODA 11(1)(c) was introduced.
11. With effect from 1 November 2008 a new duty rate for aviation turbine fuel (avtur) used for private pleasure flying was introduced.
12. With effect from 1 November 2008 the link between the aviation gasoline (avgas) rate and the leaded petrol rate ended and the avgas rate became freestanding.
13. With effect from 1 April 2010 the duty differential for biofuels for road use ended (except for biodiesel made from waste cooking oil, for which a temporary relief scheme was introduced to maintain the 20ppl duty differential for a period of 2 years). Support for biofuels continued through the Renewable Transport Fuels Obligation (RTFO).