STATUTORY INSTRUMENTS

2025 No. 228

EXCISE

The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022 (Continuation) Order 2025

Made - - - -	*26th February 2025*
Laid before the House of Commons	*28th February 2025*
Coming into force - -	*23rd March 2025*

The Treasury make this Order in exercise of the powers conferred by sections 1(2) and 2(2) and (3) of the Excise Duties (Surcharges or Rebates) Act 1979(**a**).

Citation and commencement

1. This Order may be cited as the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022 (Continuation) Order 2025 and comes into force on 23rd March 2025.

Continuation of the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022

2. The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022(**b**) continues in force until the end of 22nd March 2026, instead of expiring in accordance with section 2(2) of the Excise Duties (Surcharges or Rebates) Act 1979, article 2 of the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022 (Continuation) Order 2023(**c**), or article 2 of the Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022 (Continuation) Order 2024(**d**).

Nicholas Dakin
Vicky Foxcroft
26th February 2025 — Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 1979 c. 8. Relevant amendments have been made by section 10(2) and (3) of the Finance Act 1980 (c. 48), section 10(1) and (2) of the Finance Act 1982 (c. 39) and section 11(4) of the Finance Act 1993 (c. 34).
(**b**) S.I. 2022/365.
(**c**) S.I. 2023/329.
(**d**) S.I. 2024/300.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the continuation of the Excise (Surcharges or Rebates) (Hydrocarbon Oils etc.) Order 2022 ("the 2022 Order") until the end of 22nd March 2026. The 2022 Order provides for adjustments of liabilities to excise duty and rights of rebate in respect of excise duty in accordance with sections 1(2) and 2(3) of the Excise Duties (Surcharges or Rebates) Act 1979 (surcharges or rebates of amounts due for excise duties). Section 2(2) of that Act (which applies in respect of orders under section 1 – see section 2(1)) provides that an order shall cease to be in force at the expiration of a period of one year from the date on which it takes effect, unless continued in force by a further order. The 2022 Order was continued in force by S.I. 2023/329 and S.I. 2024/300.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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