

EI Datasheet 11

Current as of: 06 March 2024



UK Taxation on Petroleum Products including Road Fuels – 1995 - current

TAX DATE	LRP/ Leaded Petrol	Unleaded Petrol	ULSP	Super Unleaded Petrol	Sulphur Free Petrol	LPG	Natural Gas	Automotive Diesel	ULSD	Sulphur Free Diesel	Biodiesel for use as a road fuel	Fuel Substitutes (Bioethanol)	Lubricating Oil	Kerosene*	Gas Oil/ Red Diesel	Fuel Oil*	AVGAS
2024, 06 March																	
Per Litre	62.67	52.95	52.95	52.95	52.95	28.88	22.57	52.95	52.95	52.95	52.95	52.95	NIL	NIL	10.18	9.78	36.29
Per Gallon	284.90	240.72	240.72	240.72	240.72	per kg	per kg	240.72	240.72	240.72	240.72						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
2023, 23 March																	
Per Litre	62.67	52.95	52.95	52.95	52.95	28.88	22.57	52.95	52.95	52.95	52.95	52.95	NIL	NIL	10.18	9.78	36.29
Per Gallon	284.90	240.72	240.72	240.72	240.72	per kg	per kg	240.72	240.72	240.72	240.72						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
2022, 23 March																	
Per Litre	62.67	52.95	52.95	52.95	52.95	28.88	22.57	52.95	52.95	52.95	52.95	52.95	NIL	NIL	10.18	9.78	36.29
Per Gallon	284.90	240.72	240.72	240.72	240.72	per kg	per kg	240.72	240.72	240.72	240.72						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
2021, 1 January																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	38.2
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
2020, 11 March																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	37.7

TAX DATE	LRP/ Leaded Petrol	Unleaded Petrol	ULSP	Super Unleaded Petrol	Sulphur Free Petrol	LPG	Natural Gas	Automotive Diesel	ULSD	Sulphur Free Diesel	Biodiesel for use as a road fuel	Fuel Substitutes (Bioethanol)	Lubricating Oil	Kerosene*	Gas Oil/ Red Diesel	Fuel Oil*	AVGAS
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
(Fuel duty frozen for 2020)																	
2017, 22 November																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	37.7
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
(Fuel duty frozen for 2018)																	
2017, 8 March																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	37.7
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
(Fuel duty frozen until 2018)																	
2015, 18 March																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	37.7
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
(rise due for 1 September 2015 cancelled)																	
2013, 20 March																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	37.7
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
(rise due for 1 September 2013 cancelled)																	
2013, 1 Jan																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	37.7
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
(rise postponed from 1 Jan 2012 & 1 Aug 2012)																	
2011, 23 Jan																	
Per Litre	67.67	57.95	57.95	57.95	57.95	31.61	24.70	57.95	57.95	57.95	57.95	57.95	NIL	NIL	11.14	10.7	37.7
Per Gallon	307.63	263.45	263.45	263.45	263.45	per kg	per kg	263.45	263.45	263.45	263.45						
VAT	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20%	20%	20%	20%	20%	20%
2009, 1 April (5)																	
Per Litre	63.91	54.19	54.19	54.19	54.19	24.82	19.26	54.19	54.19	54.19	34.19	34.19	NIL	NIL	10.80	10.00	33.34
Per Gallon	290.54	246.35	246.35	246.35	246.35	per kg	per kg	246.35	246.35	246.35	155.43	155.43			49.10	45.46	151.57
VAT	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	*	*	*	15.0%
2008, Dec 1																	
Per Litre	60.07	52.35	52.35	52.35	52.35	20.77	16.60	52.35	52.35	52.35	32.35	32.35	NIL	NIL	10.07	9.66	30.03
Per Gallon	273.08	237.99	237.99	237.99	237.99	per kg	per kg	237.99	237.99	237.99	147.07	147.07			45.78	43.92	136.52

UK Taxation on Petroleum Products

TAX DATE	LRP/ Leaded Petrol	Unleaded Petrol	ULSP	Super Unleaded Petrol	Sulphur Free Petrol	LPG	Natural Gas	Automotive Diesel	ULSD	Sulphur Free Diesel	Biodiesel for use as a road fuel	Fuel Substitutes (Bioethanol)	Lubricating Oil	Kerosene*	Gas Oil/ Red Diesel	Fuel Oil*	AVGAS	
2008, Mar.13 (4)	VAT	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	*	*	*	15.0%	
	Per Litre	60.07	53.65	50.35	51.70	50.35	16.49	13.70	56.94	50.35	50.35	30.35	30.35	NIL	NIL	9.69	9.29	30.03
	Per Gallon	273.08	243.90	228.90	235.03	228.90	per kg	per kg	258.85	228.90	228.90	137.97	137.97			44.05	42.23	136.52
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2007, Oct.1 (3)	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	60.07	53.65	50.35	51.70	50.35	16.49	13.70	56.94	50.35	50.35	30.35	30.35	NIL	NIL	9.69	9.29	30.03
	Per Gallon	273.08	243.90	228.90	235.03	228.90	per kg	per kg	258.85	228.90	228.90	137.97	137.97			44.05	42.23	136.52
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2006, Dec 7 (2)	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	57.90	51.52	48.35	51.70	48.35	12.21	10.81	54.68	48.35	48.35	28.35	28.35	NIL	NIL	7.69	7.29	28.84
	Per Gallon	263.22	234.21	219.80	235.03	219.80	per kg	per kg	248.58	219.80	219.80	128.88	128.88			34.96	33.14	131.11
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2006, Sept 1(1)	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	57.90	51.52	48.35	51.70	48.35	12.21	10.81	54.68	48.35	48.35	28.35	28.35	NIL	NIL	7.69	7.29	28.84
	Per Gallon	263.22	234.21	219.80	235.03	219.80	per kg	per kg	248.58	219.80	219.80	128.88	128.88			34.96	33.14	131.11
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2006, March 22	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	57.90	51.70	47.10	51.70	47.10	9.00	9.00	54.87	47.10	47.10	27.10	27.10	NIL	NIL	6.44	6.04	28.83
	Per Gallon	263.22	235.03	214.12	235.03	214.12	per kg	per kg	249.44	214.12	214.12	123.20	123.20			29.28	27.46	131.06
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2005, Sept 1	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	57.90	51.70	47.10	51.70	47.10	9.00	9.00	54.87	47.10	47.10	27.10	27.10	NIL	NIL	6.44	6.04	28.83
	Per Gallon	263.22	235.03	214.12	235.03	214.12	per kg	per kg	249.44	214.12	214.12	123.20	123.20			29.28	27.46	131.06
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2005, March 16	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	57.90	51.70	47.10	51.70	47.10	9.00	9.00	54.87	47.10	47.10	27.10	27.10	NIL	NIL	6.44	6.04	28.10
	Per Gallon	263.22	235.03	214.12	235.03	214.12	per kg	per kg	249.44	214.12	214.12	123.20	123.20			29.28	27.46	127.75
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2004, Sept 1	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	57.90	51.70	47.10	51.70	47.10	9.00	9.00	54.87	47.10	47.10	27.10	27.10	NIL	NIL	6.44	6.04	28.10
	Per Gallon	263.22	235.03	214.12	235.03	214.12	per kg	per kg	249.44	214.12	214.12	123.20	123.20			29.28	27.46	127.75
	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
2004, Mar 17	VAT	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	*	*	*	17.5%	
	Per Litre	56.20	50.19	47.10	50.19		9.00		53.27	47.10		27.10		NIL	NIL	6.44	6.04	28.10
	Per Gallon	255.49	228.17	214.12	228.17		per kg		242.17	214.12		123.20				29.28	27.46	127.75
	VAT	17.5%	17.5%	17.5%	17.5%		17.5%		17.5%	17.5%		17.5%	17.5%	*	*	*	17.5%	
2003, Oct 1	VAT	17.5%	17.5%	17.5%	17.5%		17.5%		17.5%	17.5%		17.5%	17.5%	*	*	*	17.5%	
	Per Litre	56.20	50.19	47.10	50.19		9.00		53.27	47.10		27.10		NIL	NIL	6.44	6.04	28.10
	Per Gallon	255.49	228.17	214.12	228.17		per kg		242.17	214.12		123.20				29.28	27.46	127.75
	VAT	17.5%	17.5%	17.5%	17.5%		17.5%		17.5%	17.5%		17.5%	17.5%	*	*	*	17.5%	

TAX DATE	LRP/ Leaded Petrol	Unleaded Petrol	ULSP	Super Unleaded Petrol	Sulphur Free Petrol	LPG	Natural Gas	Automotive Diesel	ULSD	Sulphur Free Diesel	Biodiesel for use as a road fuel	Fuel Substitutes (Bioethanol)	Lubricating Oil	Kerosene*	Gas Oil/ Red Diesel	Fuel Oil*	AVGAS
2003, Apr 9																	
Per Litre	54.68	48.82	45.82	48.82		9		51.82	45.82		25.82		NIL	NIL	6.44	3.82	27.34
Per Gallon	248.58	221.94	208.30	221.94		per kg		235.58	208.30		117.38		NIL	NIL	29.28	17.37	124.29
VAT	17.5%	17.5%	17.5%	17.5%		17.5%		17.5%	17.5%		17.5%		17.5%	*	*	*	17.5%
2002, Apr 17			**														
Per Litre	54.68	48.82	45.82	48.82		9		51.82	45.82				NIL	NIL	3.13	2.74	27.34
Per Gallon	248.58	221.94	208.30	221.94		per kg		235.58	208.30				NIL	NIL	14.23	12.46	124.29
VAT	17.5%	17.5%	17.5%	17.5%		17.5%		17.5%	17.5%				17.5%	*	*	*	17.5%
2001, Mar 9																	
Per Litre	54.82	48.82	45.82	46.82		9		51.82	45.82				NIL	NIL	3.13	2.74	27.34
Per Gallon	249.22	221.94	208.30	212.85		per kg		235.58	208.30				NIL	NIL	14.23	12.46	124.29
VAT	17.50%	17.50%	17.50%	17.50%		17.50%		17.50%	17.50%				17.50%	*	*	*	17.50%
	LRP From 1/1/00																
2000, Mar 21																	
Per Litre	54.68	48.82		50.89		15		51.82	48.82				NIL	NIL	3.13	2.74	27.34
Per Gallon	231.35	221.94		231.35		per kg		235.58	221.94				NIL	NIL	14.23	12.46	124.29
VAT	0.175	0.175		0.175		17.5		0.175	0.175				0.175	*	*	*	0.18
1999, Mar 9																	
Per Litre	52.88	47.21		52.33		15.00		50.21	47.21				NIL	NIL	3.03	2.65	26.44
Per Gallon	240.40	214.62		237.90		per kg		228.26	214.62				NIL	NIL	13.77	12.05	120.20
VAT	17.5%	17.5%		17.5%		17.5%		17.5%	17.5%				17.5%	*	*	*	17.5%
1998, Mar 17																	
Per Litre	49.26	43.99		48.76		21.13		44.99	42.99				NIL	NIL	2.82	2.18	24.63
Per Gallon	223.94	199.98		221.67		per kg		204.53	195.44				NIL	NIL	12.82	9.91	111.97
VAT	17.5%	17.5%		17.5%		17.5%		17.5%	17.5%				17.5%	*	*	*	17.5%
1997, Jul 2																	
Per Litre	45.10	40.28		43.60		21.13		40.28					NIL	NIL	2.58	2.00	22.55
Per Gallon	205.03	183		198		per kg		183.12					NIL	NIL	11.73	9.09	102.51
VAT	17.5%	17.5%		17.5%		17.5%		17.5%					17.5%	*	*	*	17.5%
1996, Nov 26																	
Per Litre	41.68	36.86		40.18		21.13		36.86					NIL	NIL	2.50	1.19	20.84
Per Gallon	189.48	168		183		per kg		167.57					NIL	NIL	11.37	5.41	94.74
VAT	17.5%	17.5%		17.5%		17.5%		17.5%					17.5%	*	*	*	17.5%
1996, May 15																	
Per Litre				37.62													
Per Gallon				171.02													
VAT				17.5%													
1995, Nov 28																	
Per Litre	39.12	34.30				28.17p		34.30					NIL	NIL	2.33	1.81	19.56
Per Gallon	177.84	155.93				per kg		155.93					NIL	NIL	10.59	8.23	88.92
VAT	17.5%	17.5%				17.5%		17.5%					17.5%	*	*	*	17.5%

TAX DATE	LRP/ Leaded Petrol	Unleaded Petrol	ULSP	Super Unleaded Petrol	Sulphur Free Petrol	LPG	Natural Gas	Automotive Diesel	ULSD	Sulphur Free Diesel	Biodiesel for use as a road fuel	Fuel Substitutes (Bioethanol)	Lubricating Oil	Kerosene*	Gas Oil/ Red Diesel	Fuel Oil*	AVGAS
1995, Jan 1																	
Per Litre	36.14	31.32				33.14		31.32					NIL	NIL	2.14	1.66	18.07
Per Gallon	164.30	142.38				per kg		142.38					NIL	NIL	9.73	7.55	82.15
VAT	17.5%	17.5%				17.5%		17.5%					17.5%	*	*	*	17.5%
1994, Nov 29																	
Per Litre	35.26	30.44				33.14		30.44					NIL	NIL	2.14	1.66	17.63
Per Gallon	160.30	138.38				per kg		138.38					NIL	NIL	9.73	7.55	80.15
VAT	17.5%	17.5%				17.5%		17.5%					17.5%	*	*	*	17.5%
1993, Nov 30																	
Per Litre	33.14	28.32				16.57		27.70					NIL	NIL	1.64	1.16	16.57
Per Gallon	150.66	128.75				75.33		125.93					NIL	NIL	7.46	5.27	75.33
VAT	17.5%	17.5%				17.5%		17.5%					17.5%	*	*	*	17.5%
1993, Mar 16																	
Per Litre	30.58	25.76				15.29		25.14					NIL	NIL	1.49	1.05	15.29
Per Gallon	139.02	117.11				69.51		114.29					NIL	NIL	6.77	4.77	69.51
VAT	17.5%	17.5%				17.5%		17.5%					17.5%	*	*	*	17.5%
1992, Mar 10																	
Per Litre	27.79	23.42				13.90		22.85					NIL	NIL	1.35	0.95	13.90
Per Gallon	126.34	106.47				63.19		103.88					NIL	NIL	6.14	4.32	63.19
VAT	17.5%	17.5%				17.5%		17.5%					17.5%	*	*	*	17.5%
1991, Mar 19																	
Per Litre	25.85	22.41				12.93		21.87					NIL	NIL	1.29	0.91	12.93
Per Gallon	117.52	101.88				58.76		99.42					NIL	NIL	5.86	4.14	58.76
VAT	15%	15%				15%		15%					15%	*	*	*	15%
Apr 1 VAT	17.5%	17.5%				17.5%		17.5%					17.5%	*	*	*	17.5%
1990, Mar 20																	
Per Litre	22.48	19.49				11.24		19.02					NIL	NIL	1.18	0.83	11.24
Per Gallon	102.20	88.60				51.10		86.47					NIL	NIL	5.36	3.77	51.10
VAT	15%	15%				15%		15%					15%	0%	0%	0%	15%
1989, Mar 4																	
4 Star																	
Per Litre	20.44	17.72				10.22		17.29					NIL	NIL	1.10	0.77	10.22
Per Gallon	92.92	80.56				46.46		78.60					NIL	NIL	5.00	3.50	46.46
VAT	15%	15%				15%		15%					15%	0%	0%	0%	15%
1988, Mar 15																	
Per Litre	20.44	18.42				10.22		17.29					NIL	NIL	1.10	0.77	10.22
Per Gallon	92.92	83.74				46.46		78.60					NIL	NIL	5.00	3.50	46.46
VAT	15%	15%				15%		15%					15%	0%	0%	0%	15%
1987, Mar 17																	
Per Litre	19.38	18.42				9.69		16.39					NIL	NIL	1.10	0.77	9.69
Per Gallon	88.10	83.74				44.05		74.51					NIL	NIL	5.00	3.50	44.05
VAT	15%	15%				15%		15%					15%	0%	0%	0%	15%

TAX DATE	LRP/ Leaded Petrol	Unleaded Petrol	ULSP	Super Unleaded Petrol	Sulphur Free Petrol	LPG	Natural Gas	Automotive Diesel	ULSD	Sulphur Free Diesel	Biodiesel for use as a road fuel	Fuel Substitutes (Bioethanol)	Lubricating Oil	Kerosene*	Gas Oil/ Red Diesel	Fuel Oil*	AVGAS
1986, Mar 6																	
Per Litre	19.38					9.69		16.39					NIL	NIL	1.10	0.77	9.69
Per Gallon	88.10					44.05		74.51					NIL	NIL	5.00	3.50	44.05
VAT	15%					15%		15%					15%	0%	0%	0%	15%
1985, Mar 19																	
Per Litre	17.94					8.97		15.15					0.77	NIL	0.77	0.77	8.97
Per Gallon	81.56					40.78		68.87					3.50	NIL	3.50	3.50	40.78
VAT	15%					15%		15%					15%	0%	0%	0%	15%
1984, Mar 13																	
Per Litre	17.16					8.58		14.48					0.77	^See	0.77	0.77	8.58
Per Gallon	78.01					39		65.83					3.50	Note	3.50	3.50	39.0
VAT	15%					15%		15%					15%	0%	0%	0%	15%
	<i>^Note: Tax abolished on Kerosene</i>																
1983, Mar 15																	
Per Litre	16.30					8.15		13.82					0.77	0.22	0.77	0.77	8.15
Per Gallon	74.10					37.05		62.83					3.50	1.00	3.50	3.50	37.05
VAT	15%					15%		15%					15%	0%	0%	0%	15%
1982, Mar 9																	
Per Litre	15.54					7.77		13.25					0.77	0.22	0.77	0.77	7.70
Per Gallon	70.65					35.32		60.24					3.50	1.00	3.50	3.50	35.32
VAT	15%					15%		15%					15%	0%	0%	0%	15%
1981, Jul 2																	
Per Litre	13.82					6.91		11.91					0.77	0.22	0.77	0.77	
Per Gallon	62.83					31		54.14					3.50	1.00	3.50	3.50	
VAT	15%					15%		15%					15%	0%	0%	0%	
1981, Mar 10																	
Per Litre	13.82					6.91		13.82					0.77	0.22	0.77	0.77	
Per Gallon	62.83					31		62.83					3.50	1.00	3.50	3.50	
VAT	15%					15%		15%					15%	0%	0%	0%	
1980, Mar 26																	
Per Litre	10.00					5.00		10.00					0.77	0.22	0.77	0.77	
Per Gallon	45.46					22.73		45.46					3.50	1.00	3.50	3.50	
VAT	15%					15%		15%					0%	0%	0%	0%	

Source: HM Revenue & Customs

- (1) Increases announced in March 2006 Budget to be implemented in September 2006. Not implemented in September 2006.
(2) Increases announced in pre-budget statement to take effect 7th December 2006
(3) Increases announced in March Budget but increase deferred until 1st October 2007

TAX DATE	LRP/ Leaded Petrol	Unleaded Petrol	ULSP	Super Unleaded Petrol	Sulphur Free Petrol	LPG	Natural Gas	Automotive Diesel	ULSD	Sulphur Free Diesel	Biodiesel for use as a road fuel	Fuel Substitutes (Bioethanol)	Lubricating Oil	Kerosene*	Gas Oil/ Red Diesel	Fuel Oil* AVGAS
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(4) Planned increase of 2 pence

(5) Announced in Pre-budget statement - 24/11/2008

(6) Announced in Budget statement - 22/4/2009

(7) Announced in Budget statement - 24/3/2010

MARKED (RED) DIESEL (2002)

Duty - 3.13 Pence per litre: VAT - 17.5%

+Avtur attracted the gas oil rate until 18th March 1986, after which it was zero rated

* For industrial and commercial consumers these fuels became liable to the standard rate of VAT on 1st July 1990 With effect from 1st September 1997

reduced to 5% (at 15% to 31st March 1991 and at 17.5% from 1st April 1991,) recoverable by the majority of such customers.

For domestic consumers these fuels became liable to VAT at 8% from 1st April 1994. This was reduced to 5% on 1st September 1997.

** Until 14th June 2001. Thereafter ULSP (Ultra Low Sulphur Petrol should be generally available at a lower tax rate.