

Note No: A055/07

**NOTIFICATION OF CHANGE TO THE RATES OF REFUND OF EXCISE  
DUTY AND IMPORT VAT ON HYDROCARBON OILS**

Protocol Directorate of the Foreign and Commonwealth Office presents its compliments to all Diplomatic Missions and International Organisations and has the honour to inform them that the Directorate has been advised by HM Revenue & Customs of a change to the rates of refund of excise duty and import VAT on hydrocarbon oils. The Directorate understands that some missions may already have received this information directly from HMRC.

The rates of refund given below should be used when claiming for purchases made from 07 December 2006 onwards until further notice.

**EXCISE DUTY**

Unleaded Petrol/ Super Unleaded/ Lead Replacement	£0.4660 per litre
Diesel	£0.4742 per litre
Heating Oil	£0.0500 per litre

**IMPORT VAT**

Unleaded Petrol/ Super Unleaded/ Lead Replacement	£0.1039 per litre
Diesel	£0.1180 per litre
Heating Oil	£0.0310 per litre

Protocol Directorate avails itself of this opportunity to renew to all Diplomatic Missions and International Organisations the assurances of its highest consideration.

**FOREIGN AND COMMONWEALTH OFFICE  
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