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**Changes to legislation:** Finance Act 2008, Paragraph 27 is up to date with all changes known to be in force on or before 12 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 6 **U.K.**

AIRCRAFT AND BOAT FUEL, HEATING OIL AND FUEL USED FOR CERTAIN ENGINES

#### PART 2 **U.K.**

HEAVY OIL USED FOR HEATING OR AS FUEL FOR CERTAIN ENGINES

##### *Amendments of HODA 1979*

- 27 In the heading of section 13 (penalties for misuse of rebated heavy oil), for “**misuse of rebated heavy oil**” substitute “**contravention of section 12**”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)