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*Status: Point in time view as at 24/02/2022.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### PRIVATE PLEASURE CRAFT

##### *Amendments of HODA 1979*

- 3 (1) Section 12 is amended as follows.
- (2) In subsection (1) after “vehicle” insert “ or as fuel for propelling a private pleasure craft ”.
- (3) After subsection (2) insert—
- “(2A) For provision relating to private pleasure craft that corresponds to subsection (2), and for the meaning of “private pleasure craft”, see section 14E.”
- (4) In the heading at the end insert “ etc ”.

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#### **Commencement Information**

**11** Sch. 11 para. 3 in force at 1.10.2021 for N.I. by S.I. 2021/740, reg. 3 (with reg. 1(2))

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 3.