



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Rebate of duty*

#### [<sup>F1</sup>14A Rebate on biodiesel used [<sup>F2</sup>as fuel for excepted machines]

- (1) This section applies if, at the excise duty point, it is intended that biodiesel on which duty under section 6AA is charged will not be—
  - (a) used as fuel [<sup>F3</sup>other than for an excepted machine], <sup>F4</sup>...
  - <sup>F5</sup>(aa) .....
  - (b) used as an additive or extender in any substance [<sup>F6</sup>other than a substance used as fuel for an excepted machine].
- (2) A rebate of duty is to be allowed on the biodiesel at a rate of [<sup>F7</sup>£0.1114] a litre less than the rate of duty under section 6AA.
- (3) In this section “the excise duty point” has the same meaning as in section 1 of the Finance (No.2) Act 1992.

<sup>F8</sup>(4) .....

#### Textual Amendments

- F1** Ss. 14A-14D inserted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 13](#), 26(b)
- F2** Words in s. 14A [cross-heading](#) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 10\(2\)](#)
- F3** Words in s. 14A(1)(a) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 10\(3\)\(a\)](#)
- F4** Word in s. 14A(1)(a) omitted (1.11.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 13\(2\)\(a\)](#), 21
- F5** S. 14A(1)(aa) omitted (1.4.2022) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 10\(3\)\(b\)](#)
- F6** Words in s. 14A(1)(b) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), s. 102(2), [Sch. 21 para. 10\(3\)\(c\)](#)
- F7** Word in s. 14A(2) substituted (retrospective to 1.4.2013) by [Finance Act 2013 \(c. 29\)](#), s. 179(6)(8)

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**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** Hydrocarbon Oil Duties Act 1979, Section 14A is up to date with all changes known to be in force on or before 10 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)

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**F8** S. 14A(4) omitted (1.4.2022) by virtue of Finance Act 2021 (c. 26), s. 102(2), **Sch. 21 para. 10(4)**

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