



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}14B Rebate on bioblend used other than as fuel for road vehicles [^{F2}etc].

- (1) This section applies if, on the delivery for home use of bioblend on which duty under section 6AB is charged—
 - (a) it is intended that the bioblend will not be—
 - (i) used as fuel for a road vehicle,
[used as fuel for propelling a private pleasure craft,] or
^{F3}(ia)
 - (ii) used as an additive or extender in any substance [^{F4}so used][^{F4}used as mentioned in sub-paragraph (i) or (ia)], and
 - (b) if the heavy oil used to produce the bioblend was kerosene, it is intended that the bioblend will not be—
 - (i) used as fuel for an engine within paragraph (a) or (b) of section 13AA(1), or
 - (ii) used as an additive or extender in any substance so used.
- (2) A rebate of duty is to be allowed on the bioblend.
- (3) The rate per litre of the rebate is the sum of—
 - (a) HO% of the relevant hydrocarbon rebate rate, and
 - (b) BD% of the relevant biodiesel rebate rate.
- (4) “The relevant hydrocarbon rebate rate” is the rate specified in section 11(1) for the kind of heavy oil used to produce the bioblend.
- (5) “The relevant biodiesel rebate rate” is—
 - (a) if the heavy oil used to produce the bioblend was kerosene, the rate of duty under section 6AA, and
 - (b) otherwise, the rate of the rebate under section 14A.

Status: Point in time view as at 01/10/2021. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 14B is up to date with all changes known to be in force on or before 21 July 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)

(6) Section 6AB(4) (meaning of “HO%” and “BD%”) applies for the purposes of subsection (3).]

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** Word in s. 14B heading inserted (1.10.2021 for N.I.) by [Finance Act 2020 \(c. 14\)](#), [Sch. 11 paras. 6\(3\)](#), [18](#); [S.I. 2021/740](#), [reg. 3](#) (with [reg. 1\(2\)](#))
- F3** S. 14B(1)(a)(ia) inserted (1.10.2021 for N.I.) by [Finance Act 2020 \(c. 14\)](#), [Sch. 11 paras. 6\(2\)\(a\)](#), [18](#); [S.I. 2021/740](#), [reg. 3](#) (with [reg. 1\(2\)](#))
- F4** Words in s. 14B(1)(a)(ii) substituted (1.10.2021 for N.I.) by [Finance Act 2020 \(c. 14\)](#), [Sch. 11 paras. 6\(2\)\(b\)](#), [18](#); [S.I. 2021/740](#), [reg. 3](#) (with [reg. 1\(2\)](#))

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