



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Rebate of duty

[^{F1}14C Restrictions on use of rebated biodiesel and bioblend

- (1) Rebated biodiesel or bioblend must not be—
- used as fuel for a road vehicle,
 - used as an additive or extender in any substance so used, ^{F2}...
 - taken into a road vehicle as fuel or as an additive or extender in any substance used as fuel^{F3}, or
 - (in the case of rebated biodiesel) used as fuel for propelling private pleasure craft or as an additive or extender in any substance so used.]
- (2) Rebated bioblend that was produced by mixing kerosene and biodiesel must not be—
- used as fuel for an engine within paragraph (a) or (b) of section 13AA(1),
 - used as an additive or extender in any substance so used, or
 - taken into the fuel supply of such an engine.
- (3) Subsections (1) and (2) do not apply to a quantity of biodiesel or bioblend if the amount specified in subsection (4) has been paid to the Commissioners, in accordance with regulations, in respect of it.

- (4) The amount is—

$$Q \times R$$

where—

Q is the quantity (in litres) of the biodiesel or bioblend, and

R is the rate of the rebate under section 14A or 14B at the time of payment.

[In subsection (1) “private pleasure craft” has the same meaning as in section 14E.]
^{F4}(4A)

- (5) In subsection (3) “regulations” means regulations under section 24(1) made for the purposes of this section.]

Status: Point in time view as at 01/11/2008. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 14C is up to date with all changes known to be in force on or before 06 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)

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. 14C(1)(b) omitted (1.11.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 14\(2\)\(a\)](#), 21
- F3** S. 14C(1)(d) and preceding word inserted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 14\(2\)\(b\)](#), 21
- F4** S. 14C(4A) inserted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 14\(3\)](#), 21

Status:

Point in time view as at 01/11/2008. This version of this provision has been superseded.

Changes to legislation:

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