



# Hydrocarbon Oil Duties Act 1979

## 1979 CHAPTER 5

### *Charging provisions*

#### [<sup>F1</sup>6AA Excise duty on biodiesel

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of biodiesel.
- (2) In subsection (1) “chargeable use” means use—
  - (a) as fuel for any engine, motor or other machinery, <sup>F2</sup>...
  - (b) as an additive or extender in any substance so used.
  - <sup>F3</sup>(c) [ for the production of bioblend.]
- (3) The rate of duty under this section shall be [<sup>F4</sup>£0.2852] a litre.]

#### **Textual Amendments**

- F1** Ss. 6AA-6AC inserted (24.7.2002 with effect as mentioned in s. 5(6)(7) of the amending Act) by [2002 c. 23, s. 5\(4\)](#)
- F2** Word in s. 6AA(2) repealed (with effect in accordance with s. 11(2) of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 1\(1\)](#)
- F3** S. 6AA(2)(c) added (1.1.2005) by [Finance Act 2004 \(c. 12\), s. 11\(1\)\(2\)](#)
- F4** Word in s. 6AA(3) substituted (1.9.2004) by [Finance Act 2004 \(c. 12\), s. 5\(2\)\(6\)](#)

**Status:**

Point in time view as at 01/01/2005. This version of this provision has been superseded.

**Changes to legislation:**

Hydrocarbon Oil Duties Act 1979, Section 6AA is up to date with all changes known to be in force on or before 23 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.