



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

[^{F1}6AB Excise duty on blends of biodiesel and heavy oils

- (1) A duty of excise shall be charged on bioblend—
 - (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being bioblend chargeable with duty under paragraph (a) above. This is subject to subsection (6) below.
- (2) In this Act “bioblend” means any mixture that is produced by mixing—
 - (a) biodiesel, and
 - (b) heavy oil not charged with the excise duty on hydrocarbon oil.
- [^{F2}(3) The rate per litre of duty under this section on any bioblend is the sum of—
 - (a) HO% of the rate per litre of duty under section 6 in the case of heavy oil, and
 - (b) BD% of the rate per litre of duty under section 6AA.
- (4) In subsection (3)—

“HO%” means the percentage of the bioblend that is heavy oil, and
“BD%” means the percentage of the bioblend that is biodiesel,
where the percentages are by volume to the nearest 0.001%.
- (4A) See section 14B (bioblend used other than as fuel for road vehicles) for rebates on duty charged under this section.]
- (5) If the Commissioners are not satisfied as to the proportion of biodiesel in any bioblend, the rate of duty chargeable shall be the rate that would be applicable to the bioblend if it consisted entirely of heavy oil ^{F3} ...
- (6) Where imported bioblend is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of

Status: Point in time view as at 01/04/2008. This version of this provision has been superseded.

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 6AB is up to date with all changes known to be in force on or before 17 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)

the bioblend, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.]

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** Ss. 6AB(3)-(4A) substituted for s. 6AB(3)(4) (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), Sch. 5 paras. 5, 26(b)
- F3** Words in s. 6AB(5) omitted (retrospective to 1.4.2008) by virtue of Finance Act 2008 (c. 9), s. 13(4)(12)

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