



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

[^{F1}6AD Excise duty on bioethanol

- (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 bioethanol.
- (2) In subsection (1) “chargeable use” means use—
 - (a) as fuel for any engine, motor or other machinery,
 - (b) as an additive or extender in any substance so used, or
 - (c) for the production of bioethanol blend.
- (3) The rate of duty under this section [^{F2}is the same as that in the case of unleaded petrol.]

Textual Amendments

- F1** Ss. 6AD-6AF inserted (1.1.2005) by [Finance Act 2004 \(c. 12\)](#), [s. 10\(3\)\(10\)](#) (with [s. 10\(11\)](#))
- F2** Words in s. 6AD(3) substituted (retrospective to 1.4.2010) by [Finance Act 2010 \(c. 13\)](#), [s. 12\(5\)\(12\)](#)

Status:

Point in time view as at 01/04/2010. This version of this provision has been superseded.

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 6AD is up to date with all changes known to be in force on or before 09 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.