
Status: Point in time view as at 21/07/2008.

Changes to legislation: Finance Act 2008, Paragraph 20 is up to date with all changes known to be in force on or before 10 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)

SCHEDULES

SCHEDULE 5

FUEL DUTY: BIODIESEL AND BIOBLEND

- 20 (1) Section 24 (control of duty-free and rebated oil) is amended as follows.
- (2) In subsection (1), for the words from “section 11,” to “section 14(1),” substitute “any of sections 11 to 14C,”.
- (3) In subsection (2)—
- (a) for the words from the beginning to “above” substitute “ The regulations ”, and
 - (b) for the words from “subsection (2)” to the end substitute “ section 12(2), 13AA(3) or 14C(3) are to be effective for the purposes of those provisions. ”
- (4) In subsection (3)—
- (a) after “hydrocarbon oil” insert “ , biodiesel or bioblend ”, and
 - (b) in paragraph (b), for “or rebated light oil” substitute “ , rebated light oil, rebated biodiesel or rebated bioblend ”.
- (5) In subsection (4A)(a), after “oil” insert “ , biodiesel or bioblend ”.
- (6) In subsection (5), after “oil” insert “ , biodiesel or bioblend ”.

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