

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 121: Hydrocarbon Oil Duties: Minor Amendments

Summary

1. [Section 121](#) makes two minor drafting amendments to the Hydrocarbon Oil Duties Act 1979 (HODA).

Details of the Section

2. Subsection (2) removes an unnecessary reference in section 11(1) of HODA.
3. Subsection (3) corrects the wording of section 14D(2) of HODA so that there is a clear distinction between the conduct that attracts a civil penalty and conduct that is a criminal offence in relation to the supply of rebated biodiesel or bioblend for a prohibited use.

Background Note

4. Finance Act 2008 introduced section 14D (penalties for misuse of rebated biodiesel or bioblend) of HODA. The section amends this section so that there is a clear distinction between the conduct that attracts a civil penalty and conduct that is a criminal offence in relation to the supply of rebated biodiesel or bioblend for a prohibited use, and it removes an unnecessary reference in section 11(1) of HODA.