



# Finance Act 2009

## 2009 CHAPTER 10

### PART 8

#### MISCELLANEOUS

##### *Other environmental taxes and duties*

#### **121 Hydrocarbon oil duties: minor amendments**

- (1) HODA 1979 is amended as follows.
- (2) In section 11(1) (rebate on heavy oil), omit "12".
- (3) In section 14D(2) (civil penalty for supplying biodiesel or bioblend intending that it will be put to prohibited use), for "intending" substitute "having reason to believe".
- (4) The amendment made by subsection (3) has effect in relation to supplies on or after the day on which this Act is passed.