
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 21

RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

- 2 In section 6AA (excise duty on biodiesels), in subsection (2)—
- (a) after paragraph (a) insert—
 - “(aa) for heating”;
 - (b) in paragraph (b), for “so used” substitute “ used as mentioned in paragraph (a) or (aa) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2.