

Status: Point in time view as at 01/04/2022.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 20. (See end of Document for details)

SCHEDULES

SCHEDULE 21

RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

- 20 (1) Section 27 (interpretation) is amended as follows.
- (2) In subsection (1)—
- (a) after the definition of “controlled oil” insert—
- ““excepted machine” means a vehicle, vessel, machine or appliance that is of a description given in Schedule 1A;”;
- (b) omit the definition of “excepted vehicle”;
- (c) in the definition of “road vehicle” for “excepted vehicle” substitute “ vehicle that is an excepted machine ”.
- (3) In subsection (1ZA)—
- (a) in the words before paragraph (a), after “vehicle” insert “ , vessel, machine or appliance ”;
- (b) in paragraph (a), after “vehicle” insert “ or vessel, or, as the case may be, for powering the machine or appliance ”;
- (c) at the end of paragraph (a) (but before the “or” at the end of that paragraph) insert—
- “(aa) in relation to an appliance that contains a furnace or boiler for use in a heating system, that furnace or boiler;”;
- (d) for paragraph (b) substitute—
- “(b) an engine, furnace or boiler which draws fuel from the same supply as an engine or, as the case may be, furnace or boiler, within paragraph (a) or (aa).”
- (4) In subsection (1ZB)—
- (a) after “into a vehicle” insert “ , vessel, machine or appliance ”;
- (b) after “into the vehicle” insert “ , vessel, machine or appliance ”;
- (c) the words from “from which the engine” to the end become paragraph (a);
- (d) in that paragraph, after “propelling the vehicle” insert “ or vessel or, as the case may be, for powering the machine or appliance, ”;
- (e) after that paragraph insert “ , or
- (b) in relation to an appliance that contains a furnace or boiler for use in a heating system, from which the furnace or boiler draws fuel.”
- (5) In subsection (1ZC)—
- (a) in the words before paragraph (a)—
- (i) after “vehicle” insert “ , vessel, machine or appliance, ”;
- (ii) after “engine” insert “ , furnace or boiler ”;

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- (b) in paragraph (a), for “or engine” substitute “, vessel, machine or appliance, or of the engine, furnace or boiler”;
 - (c) in paragraph (b), for “or engine” substitute “, vessel, machine or appliance, or of the engine, furnace or boiler”.
- (6) In subsection (1ZD)—
- (a) omit “appliances and”;
 - (b) after “vehicles” insert “, vessels, machines or appliances”.

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