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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Paragraph 24. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 21

#### RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

- 24 (1) In Schedule 5 (sampling), in paragraph 7, after “vehicle” insert “ , vessel, machine or appliance ”.
- (2) If paragraph 14 of Schedule 11 to FA 2020 has come into force in relation to any part of the United Kingdom before this Schedule comes into force then, in relation to that part, in sub-paragraph (1) of this paragraph, for the words from “after” to the end substitute “for “ or a vessel ” substitute “ , vessel, machine or appliance ” ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 24.