



Finance Act 2021

2021 CHAPTER 26

PART 3

OTHER TAXES

Fuel duties

102 Restriction of use of rebated diesel and biofuels

- (1) Schedule 21 makes—
 - (a) provision amending HODA 1979 to restrict the use of rebated diesel and biofuels to specified categories of machines, and
 - (b) related provision.
- (2) Schedule 21 comes into force on 1 April 2022.
- (3) The Treasury may by regulations make such consequential, supplementary, incidental, transitional, transitory or saving provision as the Treasury consider appropriate in connection with the coming into force of Schedule 21.
- (4) Regulations under subsection (3) may—
 - (a) amend, repeal or revoke provision made by or under an Act passed before this Act;
 - (b) make different provision for different purposes or areas.
- (5) Regulations under subsection (3) are to be made by statutory instrument.
- (6) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) In Schedule 11 to FA 2020 (amendments of HODA 1979 relating to private pleasure craft), in paragraph 21 (power to make consequential amendments), after “enactment” insert “, including Schedule 21 to FA 2021,”.