

Status: Point in time view as at 01/04/2022.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, SCHEDULE 11. (See end of Document for details)

SCHEDULES

SCHEDULE 11

Section 76

RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

PART 1

AMENDMENTS TO HODA 1979

1 HODA 1979 is amended as follows.

Commencement Information

I1 Sch. 11 para. 1 in force at 1.4.2022, see [s. 76\(2\)](#)

2 In section 12 (rebate not allowed on fuel for road vehicles)—

(a) in subsection (2), for paragraphs (a) and (b) substitute—

“(a) be used as fuel other than for an excepted machine, or

(b) be taken into any vehicle, vessel, machine or appliance, other than an excepted machine, as fuel,”;

(b) for subsection (2A) substitute—

“(2A) But subsection (2) does not apply in relation to fuel used or taken in as mentioned in section 14E (private pleasure craft).”

Commencement Information

I2 Sch. 11 para. 2 in force at 1.4.2022, see [s. 76\(2\)](#)

3 In section 13 (penalties for contravention of section 12)—

(a) in subsection (4), for “road vehicle” substitute “vehicle, vessel, machine or appliance”;

(b) in subsection (6), in paragraph (a), for “road vehicle as mentioned in” substitute “vehicle, vessel, machine or appliance, other than an excepted machine, in contravention of”.

Commencement Information

I3 Sch. 11 para. 3 in force at 1.4.2022, see [s. 76\(2\)](#)

4 In section 14E as it extends to Northern Ireland (restrictions on use of certain fuel for private pleasure craft), after subsection (1) insert—

“(1A) Subsection (1) does not apply in relation to the use of rebated heavy oil or bioblend in a private pleasure craft in Northern Ireland where there

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is a declaration, in relation to the oil or bioblend, in accordance with subsection (3) of this section—

- (a) as it extended to Northern Ireland before 1 October 2021, or
- (b) as it extends to any other part of the United Kingdom at any time.”

Commencement Information

I4 Sch. 11 para. 4 in force at 1.4.2022, see [s. 76\(2\)](#)

5 In section 14F as it extends to England and Wales and Scotland, after subsection (5) insert—

- “(6) Rebated heavy oil or bioblend is liable to forfeiture if—
- (a) it is in the fuel supply of an engine provided for propelling a vessel that is being used as a private pleasure craft, and
 - (b) its use would be in contravention of section 14E(2).”

Commencement Information

I5 Sch. 11 para. 5 in force at 1.4.2022, see [s. 76\(2\)](#)

6 In section 24 (control of use of duty-free and rebated oil), omit subsection (3A) (as inserted by paragraph 11 of Schedule 11 to FA 2020).

Commencement Information

I6 Sch. 11 para. 6 in force at 1.4.2022, see [s. 76\(2\)](#)

7 In section 24A (penalties for misuse of marked oil)—

- (a) in subsection (1), omit the first “for”;
- (b) after subsection (8) insert—

- “(9) This section does not apply in relation to marked oil—
- (a) the use of which is lawful in accordance with section 12 (rebate not allowed on fuel other than for excepted machines),
 - (b) which, on or after 1 April 2022, is taken into a vehicle, vessel, machine or appliance that is not an excepted machine in accordance with the law of a place outside the United Kingdom, or
 - (c) which is used or taken in as mentioned in section 14E (private pleasure craft).”

Commencement Information

I7 Sch. 11 para. 7 in force at 1.4.2022, see [s. 76\(2\)](#)

8 In section 27 (interpretation), in subsection (1B)—

- (a) in the words before paragraph (a), for “1” substitute “1A”;
- (b) in each of paragraphs (a), (b) and (c), for “vehicle” substitute “machine”.

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I8 Sch. 11 para. 8 in force at 1.4.2022, see s. 76(2)

- 9 In Schedule 1A (excepted machines) (as inserted by paragraph 22 of Schedule 21 to FA 2021)—
- (a) in paragraph 2 (agricultural vehicles)—
 - (i) for sub-paragraph (2) substitute—

“(2) An agricultural vehicle that is primarily kept for use within sub-paragraph (1) at a time when it is used for any other purpose on private land where it is ordinarily kept.”;
 - (ii) in sub-paragraph (5), in paragraph (c), for the words from “that Act” to the end substitute “the Vehicle Excise and Registration Act 1994 (vehicles used between different parts of land)”;
 - (iii) in sub-paragraph (5), for paragraph (d) substitute—

“(d) any other vehicle that is used for the conveyance of machinery that is built into or permanently attached to the vehicle, provided that the machinery is used in the processing or handling of agricultural, horticultural, piscicultural or forestry produce or materials.”;
 - (b) in paragraph 3 (special vehicles), in sub-paragraph (1)—
 - (i) omit the “or” at the end of paragraph (a);
 - (ii) at the end of paragraph (b) insert “, or
 - (c) to go to, or from, a golf course or land maintained by a community amateur sports club to be used, or after being used, on the golf course or land.”;
 - (c) in paragraph 6 (vessels)—
 - (i) in sub-paragraph (1) omit “in Northern Ireland”;
 - (ii) in sub-paragraph (3) omit “in Northern Ireland”;
 - (iii) omit sub-paragraph (4);
 - (d) in paragraph 8 (other machines or appliances), in sub-paragraph (1)—
 - (i) after paragraph (a) insert—

“(aa) for any purpose on land where it is kept and used for purposes relating to agriculture, horticulture, pisciculture or forestry.”;
 - (ii) after paragraph (d) insert—

“(e) for heating of premises that are used for commercial purposes provided that it uses kerosene for fuel.”;
 - (e) in paragraph 9 (interpretation), in sub-paragraph (3)—
 - (i) omit the “and” at the end of paragraph (a);
 - (ii) for paragraph (b) substitute—

“(b) it is fully dismantled at least once a year, and”;
 - (iii) after that paragraph insert—

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- “(c) the persons who provide or operate it are able to demonstrate that, when the fair or circus is dismantled, it is capable of being transported to another location.”

Commencement Information

I9 Sch. 11 para. 9 in force at 1.4.2022, see [s. 76\(2\)](#)

PART 2

AMENDMENTS TO FA 2021

- 10 The following provisions of Schedule 21 to FA 2021 (restriction of use of rebated diesel and biofuels) are omitted—
- (a) paragraph 5(1)(c);
 - (b) paragraph 6(2)(a);
 - (c) paragraph 6(2)(b)(ii);
 - (d) paragraph 6(3)(a)(ii);
 - (e) paragraph 6(4);
 - (f) paragraph 6(5);
 - (g) paragraph 6(6);
 - (h) paragraph 6(7)(a);
 - (i) paragraph 14;
 - (j) paragraph 15;
 - (k) paragraph 18.

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