

SCHEDULES

SCHEDULE 11

RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

PART 1

AMENDMENTS TO HODA 1979

- 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—

Status: This is the original version (as it was originally enacted).

- “(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—
 - “(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.”