



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

6 Excise duty on hydrocarbon oil.

- (1) ^{F1}There] shall be charged on hydrocarbon oil—
- (a) imported into the United Kingdom; or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being hydrocarbon oil chargeable with duty under paragraph (a) above, ^{F2}a duty of excise at ^{F3}the rates specified in subsection (1A) below.]]

^{F4}(1A) The rates are—

- (a) ^{F5}£0.5795] a litre in the case of unleaded petrol,
- ^{F6}(aa) ^{F7}£0.3820] a litre in the case of aviation gasoline,]
- (b) ^{F8}£0.6767] a litre in the case of light oil other than unleaded petrol ^{F9} or aviation gasoline], and
- (c) ^{F10}£0.5795] a litre in the case of heavy oil.]

- (2) Where imported hydrocarbon oil is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of that oil, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

^{F11}(2A)

^{F12}(3)

^{F13}(4)

Textual Amendments

- F1** Word in s. 6(1) substituted (1.11.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 4\(2\)](#), 21
- F2** Words substituted by virtue of [Finance Act 1981 \(c. 35, SIF 40:1\)](#), [s. 4\(1\)\(3\)](#)

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Cross Heading: Charging provisions is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F3** Words in s. 6(1)(b) substituted (15.8.1997) by 1997 c. 16, s. 7(2); S.I. 1997/1960, art. 2
- F4** S. 6(1A) substituted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), s. 13(3)(12)
- F5** Word in s. 6(1A)(a) substituted (retrospective to 1.4.2013) by Finance Act 2013 (c. 29), s. 179(2)(a)(8)
- F6** S. 6(1A)(aa) inserted (1.11.2008) by Finance Act 2008 (c. 9), s. 16(1)(a)(2)
- F7** Sum in s. 6(1A)(aa) substituted (1.1.2021) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 6, 11(2) (with Sch. 2 para. 7(7)-(9))
- F8** Word in s. 6(1A)(b) substituted (retrospective to 1.4.2013) by Finance Act 2013 (c. 29), s. 179(2)(c)(8)
- F9** Words in s. 6(1A)(b) inserted (1.11.2008) by Finance Act 2008 (c. 9), s. 16(1)(b)(2)
- F10** Word in s. 6(1A)(c) substituted (retrospective to 1.4.2013) by Finance Act 2013 (c. 29), s. 179(2)(d)(8)
- F11** S. 6(2A) inserted by Finance Act 1989 (c. 26, SIF 40:1), s. 1(1)(b) and repealed by Finance Act 1990 (c. 29, SIF 40:1), ss. 3(1)(b)(6), 132, Sch. 19 Pt. 1 Note
- F12** S. 6(3)(4) omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), Sch. 6 paras. 4(3), 21
- F13** S. 6(4) omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), Sch. 6 paras. 4(3), 21

Modifications etc. (not altering text)

- C1** S. 6 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 4(1)(2)(g), 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

[^{F14}6AA Excise duty on biodiesel

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of biodiesel.
- (2) In subsection (1) “chargeable use” means use—
- (a) as fuel for any engine, motor or other machinery, ^{F15}...
- ^{F16}(aa) [for heating,]
- (b) as an additive or extender in any substance [^{F17}used as mentioned in paragraph (a) or (aa)].
- ^{F18}(c) [for the production of bioblend.]
- (3) The rate of duty under this section [^{F19}is the same as that in the case of heavy oil].

[See section 14A (biodiesel used other than as fuel for road vehicles) for rebates on ^{F20}(4) duty charged under this section.]]

Textual Amendments

- F14** Ss. 6AA-6AC inserted (24.7.2002 with effect as mentioned in s. 5(6)(7) of the amending Act) by 2002 c. 23, s. 5(4)
- F15** Word in s. 6AA(2) repealed (with effect in accordance with s. 11(2) of the amending Act) by Finance Act 2004 (c. 12), Sch. 42 Pt. 1(1)
- F16** S. 6AA(2)(aa) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 2(a)
- F17** Words in s. 6AA(2)(b) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 2(b)
- F18** S. 6AA(2)(c) added (1.1.2005) by Finance Act 2004 (c. 12), s. 11(1)(2)
- F19** Words in s. 6AA(3) substituted (retrospective to 1.4.2010) by Finance Act 2010 (c. 13), s. 12(3)(12)
- F20** S. 6AA(4) inserted (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), Sch. 5 paras. 4, 26(b)

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Modifications etc. (not altering text)

- C2** S. 6AA modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 4(1)(2)(h)(3), 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

[^{F21}6AB Excise duty on blends of biodiesel and heavy oils

- (1) A duty of excise shall be charged on bioblend—
- (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or from other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being bioblend chargeable with duty under paragraph (a) above. This is subject to subsection (6) below.
- (2) In this Act “bioblend” means any mixture that is produced by mixing—
- (a) biodiesel, and
 - (b) heavy oil not charged with the excise duty on hydrocarbon oil.
- [^{F22}(3) The rate per litre of duty under this section on any bioblend is the [^{F23}same as that in the case of heavy oil.]
- ^{F24}(4)
- (4A) See section 14B (bioblend used [^{F25}as fuel for excepted machines]) for rebates on duty charged under this section.]
- ^{F26}(5)
- (6) Where imported bioblend is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of the bioblend, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.]

Textual Amendments

- F21** Ss. 6AA-6AC inserted (24.7.2002 with effect as mentioned in s. 5(6)(7) of the amending Act) by 2002 c. 23, s. 5(4)
- F22** Ss. 6AB(3)-(4A) substituted for s. 6AB(3)(4) (retrospective to 1.4.2008) by Finance Act 2008 (c. 9), Sch. 5 paras. 5, 26(b)
- F23** Words in s. 6AB(3) substituted (retrospective to 1.4.2010) by Finance Act 2010 (c. 13), s. 12(4)(a)(12)
- F24** S. 6AB(4) omitted (retrospective to 1.4.2010) by virtue of Finance Act 2010 (c. 13), s. 12(4)(b)(12)
- F25** Words in s. 6AB(4A) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 3
- F26** S. 6AB(5) omitted (retrospective to 1.4.2010) by virtue of Finance Act 2010 (c. 13), s. 12(4)(b)(12)

Modifications etc. (not altering text)

- C3** S. 6AB modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 4(1)(2)(i)(3), 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

[^{F27}6AC Application to biodiesel and bioblend of provisions relating to hydrocarbon oil

- (1) The Commissioners may by regulations provide for—

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- (a) references in this Act, or specified references in this Act, to hydrocarbon oil to be construed as including references to—
 - (i) biodiesel;
 - (ii) bioblend;
 - (b) references in this Act, or specified references in this Act, to duty on hydrocarbon oil to be construed as including references to duty under—
 - (i) section 6AA above;
 - (ii) section 6AB above;
 - (c) biodiesel, or bioblend, to be treated for the purposes of such of the following provisions of this Act as may be specified as if it fell within a specified description of hydrocarbon oil.
- (2) Where the effect of provision made under subsection (1) above is to extend any power to make regulations, provision made in exercise of the power as extended may be contained in the same statutory instrument as the provision extending the power.
- (3) In this section “specified” means specified by regulations under this section.
- (4) Regulations under this section may make different provision for different cases.
- (5) Paragraph (b) of subsection (1) above shall not be taken as prejudicing the generality of paragraph (a) of that subsection.]

Textual Amendments

F27 Ss. 6AA-6AC inserted (24.7.2002 with effect as mentioned in s. 5(6)(7) of the amending Act) by 2002 c. 23, s. 5(4)

[^{F28}6AD Excise duty on bioethanol

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of bioethanol.
- (2) In subsection (1) “chargeable use” means use—
 - (a) as fuel for any engine, motor or other machinery,
 - (b) as an additive or extender in any substance so used, or
 - (c) for the production of bioethanol blend.
- (3) The rate of duty under this section [^{F29}is the same as that in the case of unleaded petrol.]

Textual Amendments

F28 Ss. 6AD-6AF inserted (1.1.2005) by Finance Act 2004 (c. 12), s. 10(3)(10) (with s. 10(11))

F29 Words in s. 6AD(3) substituted (retrospective to 1.4.2010) by Finance Act 2010 (c. 13), s. 12(5)(12)

Modifications etc. (not altering text)

C4 S. 6AD modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 4(1)(2)(j), 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

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6AE Excise duty on blends of bioethanol and hydrocarbon oil

- (1) A duty of excise shall be charged on bioethanol blend—
 - (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom and delivered for home use from a refinery or other premises used for the production of hydrocarbon oil or from any bonded storage for hydrocarbon oil, not being bioethanol blend chargeable with duty under paragraph (a) above.
- (2) In this Act “bioethanol blend” means any mixture that is produced by mixing—
 - (a) bioethanol, and
 - (b) hydrocarbon oil not charged with excise duty.
- (3) The rate at which the duty shall be charged on any bioethanol blend [^{F30}is the same as that in the case of unleaded petrol.]
- ^{F31}(4)
- ^{F32}(5)
- (6) Where imported bioethanol blend is removed to a refinery, the duty chargeable under subsection (1) above shall, instead of being charged at the time of the importation of the blend, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

Textual Amendments

- F28** Ss. 6AD-6AF inserted (1.1.2005) by [Finance Act 2004 \(c. 12\)](#), [s. 10\(3\)\(10\)](#) (with [s. 10\(11\)](#))
- F30** Words in s. 6AE(3) substituted (retrospective to 1.4.2010) by [Finance Act 2010 \(c. 13\)](#), [s. 12\(6\)\(a\)\(12\)](#)
- F31** S. 6AE(4) omitted (retrospective to 1.4.2010) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 12\(6\)\(b\)\(12\)](#)
- F32** S. 6AE(5) omitted (retrospective to 1.4.2010) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 12\(6\)\(b\)\(12\)](#)

Modifications etc. (not altering text)

- C5** [S. 6AE](#) modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), [ss. 4\(1\)\(2\)\(k\)](#), [11\(1\)\(e\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 9](#)

6AF Application to bioethanol and bioethanol blend of provisions relating to hydrocarbon oil

- (1) The Commissioners may by regulations provide for—
 - (a) references in this Act, or specified references in this Act, to hydrocarbon oil to be construed as including references to—
 - (i) bioethanol;
 - (ii) bioethanol blend;
 - (b) references in this Act, or specified references in this Act, to duty on hydrocarbon oil to be construed as including references to duty under—
 - (i) section 6AD above;
 - (ii) section 6AE above;
 - (c) bioethanol, or bioethanol blend, to be treated for the purposes of such of the following provisions of this Act as may be specified as if it fell within a specified description of hydrocarbon oil.

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- (2) Where the effect of provision made under subsection (1) above is to extend any power to make regulations, provision made in exercise of the power as extended may be contained in the same statutory instrument as the provision extending the power.
- (3) In this section “specified” means specified by regulations under this section.
- (4) Regulations under this section may make different provision for different cases.
- (5) Paragraph (b) of subsection (1) above shall not be taken as prejudicing the generality of paragraph (a) of that subsection.]

Textual Amendments

F28 Ss. 6AD-6AF inserted (1.1.2005) by [Finance Act 2004 \(c. 12\)](#), [s. 10\(3\)\(10\)](#) (with [s. 10\(11\)](#))

[^{F33}6AG Excise duty on aqua methanol

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of aqua methanol.
- (2) In subsection (1) “chargeable use” means use—
 - (a) as fuel for any engine, motor or other machinery, or
 - (b) as an additive or extender in any substance so used.
- (3) The rate of duty under this section is—
 - (a) in the case of a chargeable use within subsection (2)(a), £0.079 a litre;
 - (b) in the case of a chargeable use within subsection (2)(b), the rate prescribed by order made by the Treasury.
- (4) In exercising their power under subsection (3)(b), the Treasury shall so far as practicable secure that aqua methanol set aside for use or used as an additive or extender in any substance is charged with duty at the same rate as the substance in which it is an additive or extender.
- (5) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (6) An order under this section—
 - (a) may make different provision for different cases, and
 - (b) may prescribe the rate of duty under subsection (3)(b) by reference to the rate of duty under this Act in respect of any other substance.

Textual Amendments

F33 Ss. 6AG, 6AH inserted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by [Finance Act 2016 \(c. 24\)](#), [Sch. 17 paras. 4, 14](#)

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Modifications etc. (not altering text)

- C6** S. 6AG modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 4(1)(2)(1)(3), 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

6AH Application to aqua methanol of provisions relating to hydrocarbon oil

- (1) The Commissioners may by regulations provide for—
- (a) references in this Act, or specified references in this Act, to hydrocarbon oil to be construed as including references to aqua methanol;
 - (b) references in this Act, or specified references in this Act, to duty on hydrocarbon oil to be construed as including references to duty under section 6AG above;
 - (c) aqua methanol to be treated for the purposes of such of the following provisions of this Act as may be specified as if it fell within a specified description of hydrocarbon oil.
- (2) Where the effect of provision made under subsection (1) above is to extend any power to make regulations, provision made in exercise of the power as extended may be contained in the same statutory instrument as the provision extending the power.
- (3) In this section “specified” means specified by regulations under this section.
- (4) Regulations under this section may make different provision for different cases.
- (5) Paragraph (b) of subsection (1) above shall not be taken as prejudicing the generality of paragraph (a) of that subsection.]

Textual Amendments

- F33** Ss. 6AG, 6AH inserted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by Finance Act 2016 (c. 24), Sch. 17 paras. 4, 14

[6A ^{F34}Fuel substitutes.

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of any liquid [^{F35}which is not—
- (a) hydrocarbon oil,
 - (b) biodiesel,
 - (c) bioblend,
 - (d) bioethanol, ^{F36}...
 - (e) bioethanol blend.]]^{F37}, or
 - (f) aqua methanol.]
- (2) In this section “chargeable use” in relation to any substance means the use of that substance—
- (a) as fuel for any engine, motor or other machinery;
- [for heating;] or
- ^{F38}(aa)

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[^{F39}(b) as an additive or extender in any substance [^{F40}used as mentioned in paragraph (a) or (aa)].]

^{F41}[But the use of water is not a chargeable use if—

- (2A) (a) the water is comprised in an emulsion of water in gas oil, and
(b) the emulsion is stabilised by additives.]
- (3) The rate of the duty under this section shall be prescribed by order made by the Treasury.
- (4) In the following provisions of this Act references to hydrocarbon oil shall be construed as including references to any substance on which duty is charged under this section; and, accordingly, references to duty on hydrocarbon oil shall be construed, where a substance is to be treated as such oil, as including references to duty under this section.
- (5) The Treasury may by order provide for any substance on which duty is charged under this section to be treated for the purposes of such of the following provisions of this Act as may be specified in the order as if it fell within [^{F42}such description of hydrocarbon oil as may be so specified].
- (6) In exercising their powers under this section, the Treasury shall so far as practicable secure—
- (a) that a substance set aside for use or used as mentioned in subsection (2)(a) above is—
- (i) charged with duty at the same rate as, and
- (ii) otherwise treated for the purposes of the following provisions of this Act as if it were, [^{F43}hydrocarbon oil of the description] to which, when put to that use, it is most closely equivalent; and
- (b) that a substance set aside for use or used as an additive or extender in any substance is—
- (i) charged with duty at the same rate as, and
- (ii) otherwise treated for the purposes of the following provisions of this Act as if it were, the substance in which it is an additive or extender.
- (7) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (8) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (9) An order under this section—
- (a) may make different provision for different cases and for different substances;
- (b) may prescribe the rate of duty under this section in respect of any substance by reference to the rate of duty under this Act in respect of any other substance; and
- (c) in making different provision for different substances, may define a substance by reference to the use for which it is set aside or the use to which it is put.]

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Textual Amendments

- F34** S. 6A inserted (1.12.1995) by 1993 c. 34, s. 11(1); S.I. 1995/2715, art. 2
- F35** Words in s. 6A(1) substituted (1.1.2005) by Finance Act 2004 (c. 12), s. 10(4)(10)
- F36** Word in s. 6A(1) omitted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by virtue of Finance Act 2016 (c. 24), Sch. 17 paras. 5(a), 14
- F37** S. 6A(1)(f) and word inserted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by Finance Act 2016 (c. 24), Sch. 17 paras. 5(b), 14
- F38** S. 6A(2)(aa) inserted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 4(a)
- F39** S. 6A(2)(b) substituted (with effect in accordance with s. 12(2) of the amending Act) by Finance Act 2004 (c. 12), s. 12(1)
- F40** Words in s. 6A(2)(b) substituted (1.4.2022) by Finance Act 2021 (c. 26), s. 102(2), Sch. 21 para. 4(b)
- F41** S. 6A(2A) inserted (28.7.2000 with effect in relation to duty charged on or after 28.7.2000) by 2000 c. 17, s. 11(1)(2)
- F42** Words in s. 6A(5) substituted for s. 6A(5)(a)-(d) and the preceding words (24.7.2002) by 2002 c. 23, s. 7(1)(a)
- F43** Words in s. 6A(6)(a) substituted (24.7.2002) by 2002 c. 23, s. 7(1)(b)

Modifications etc. (not altering text)

- C7** S. 6A modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 4(1)(2)(m)(3), 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

F447

Textual Amendments

- F44** S. 7 repealed (1.12.1995) by 1993 c. 34, ss. 11(2)(5), 213, Sch. 23 Pt. I; S.I. 1995/2715, art. 2

8 Excise duty on road fuel gas.

- (1) A duty of excise shall be charged on road fuel gas which is sent out from the premises of a person producing or dealing in road fuel gas and on which the duty charged by this section has not been paid.
- (2) The like duty of excise shall be charged on the setting aside for use, or on the use, by any person, as fuel [F45 for] a road vehicle, of road fuel gas on which the duty charged by this section has not been paid.

- [F46 (3) The rate of the duty under this section shall be—
 - (a) in the case of natural road fuel gas, [F47 £0.2470] a kilogram, and
 - (b) in any other case, [F48 £0.3161] a kilogram.]

F49 (6)

F50 (7)

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Textual Amendments

- F45** Word in s. 8(2) substituted (retrospective to 1.4.2008) by [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 6\(a\), 26\(b\)](#)
- F46** S. 8(3) substituted (1.9.2004) by [Finance Act 2004 \(c. 12\)](#), [s. 6\(2\)\(4\)](#)
- F47** Word in s. 8(3)(a) substituted (retrospective to 1.4.2013) by [Finance Act 2013 \(c. 29\)](#), [s. 179\(3\)\(a\)\(8\)](#)
- F48** Word in s. 8(3)(b) substituted (retrospective to 1.4.2013) by [Finance Act 2013 \(c. 29\)](#), [s. 179\(3\)\(b\)\(8\)](#)
- F49** S. 8(6) omitted (retrospective to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 5 paras. 6\(b\), 26\(b\)](#)
- F50** S. 8(7) repealed (1.5.1995) by [1995 c. 4, ss. 9, 162](#), [Sch. 29 Pt. II](#)

Modifications etc. (not altering text)

- C8** S. 8 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), [ss. 4\(1\)\(2\)\(n\)\(4\), 11\(1\)\(e\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 9](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6AB(6)-(8) substituted for s. 6AB(6) by [2002 c. 23 Sch. 2 para. 7\(2\)](#)
- s. 12(2ZA) inserted by [2021 c. 26 Sch. 21 para. 5\(1\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)
- s. 13(2)(a) words in s. 13(2) renumbered as s. 13(2)(a) by [2021 c. 26 Sch. 21 para. 6\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 13(2)(b) and words words substituted by [2021 c. 26 Sch. 21 para. 6\(4\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 14B(1)(ia) omitted by virtue of 2021 c. 26, Sch. 21 para. 11(3)(aa) (as inserted (cond.) by [2021 c. 26 Sch. 21 para. 11\(3\)\(aa\)para. 11\(5\)\(b\)](#))