



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

The dutiable commodities

[^{F1}2AA Biodiesel

- (1) In this Act “biodiesel” means diesel quality liquid fuel—
- that is produced from biomass or waste cooking oil,
 - the ester content of which is not less than 96.5% by weight, and
 - the sulphur content of which does not exceed 0.005% by weight or is nil.
- (2) In subsection (1)—
- “diesel quality” means capable of being used for the same purposes as heavy oil;
 - “liquid” does not include any substance that is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars;
 - “biomass” means vegetable and animal substances constituting the biodegradable fraction of—
 - products, wastes and residues from agriculture, forestry and related activities, or
 - industrial and municipal waste.]

Textual Amendments

F1 S. 2AA inserted (24.7.2002) by 2002 c. 23, s. 5(2)

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 2AA is up to date with all changes known to be in force on or before 12 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.

[View outstanding changes](#)

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 Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)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 Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)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 Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)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\(5\)\(b\)](#))