SCHEDULE 2 – Hydrocarbon oil duties: minor and consequential amendments relating to biodiesel Document Generated: 2024-01-03

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2. (See end of Document for details)

## SCHEDULES

## SCHEDULE 2

HYDROCARBON OIL DUTIES: MINOR AND CONSEQUENTIAL AMENDMENTS RELATING TO BIODIESEL

Biodiesel and bioblend not to be treated as fuel substitute

In section 6A(1) (fuel substitutes: charge of duty) after "which is not hydrocarbon oil" insert ", biodiesel or bioblend".

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2.