



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Charging provisions

[^{F1}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.
- [^{F2}(3) The rate per litre of duty under this section on any bioblend is the [^{F3}same as that in the case of heavy oil.]
- ^{F4}(4)
- (4A) See section 14B (bioblend used [^{F5}as fuel for excepted machines]) for rebates on duty charged under this section.]
- ^{F6}(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

- F1** 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)

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 6AB is up to date with all changes known to be in force on or before 06 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

- F2** 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\(b\)](#)
- F3** Words in s. 6AB(3) substituted (retrospective to 1.4.2010) by [Finance Act 2010 \(c. 13\)](#), [s. 12\(4\)\(a\)\(12\)](#)
- F4** S. 6AB(4) omitted (retrospective to 1.4.2010) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 12\(4\)\(b\)\(12\)](#)
- F5** Words in s. 6AB(4A) substituted (1.4.2022) by [Finance Act 2021 \(c. 26\)](#), [s. 102\(2\)](#), [Sch. 21 para. 3](#)
- F6** 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)

- C1** [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](#)

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 6AB(1) words repealed by [2002 c. 23 Sch. 40 Pt. 1](#)

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\(5\)\(b\)](#)