
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 11. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

PRIVATE PLEASURE CRAFT

Amendments of HODA 1979

- 11 In section 24 (control of use of duty-free and rebated oil) after subsection (3) insert—
- “(3A) Subsection (3) does not apply to heavy oil, biodiesel or bioblend used for propelling a private pleasure craft if it is proved to the satisfaction of the Commissioners that the heavy oil, biodiesel or bioblend was taken into the vessel in accordance with the laws of the place where it was taken in.”

Commencement Information

- 11** Sch. 11 para. 11 in force at 1.10.2021 for N.I. by S.I. 2021/740, reg. 3 (with reg. 1(2))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 11.