
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 21

RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

- 10 (1) Section 14A (rebate on biodiesel used other than as fuel for road vehicles etc) is amended as follows.
- (2) In the heading, for “other than as fuel for road vehicles etc” substitute “ as fuel for excepted machines ”.
- (3) In subsection (1)—
- (a) in paragraph (a), for “for a road vehicle” substitute “ other than for an excepted machine ”;
 - (b) omit paragraph (aa);
 - (c) in paragraph (b), for “used as mentioned in paragraph (a) or (aa)” substitute “ other than a substance used as fuel for an excepted machine ”.
- (4) Omit subsection (4).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 10.