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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Paragraph 16. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 21

#### RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

- 16 (1) Section 19 (fuel used in fishing boats etc) is amended as follows.
- (2) In the heading, for “fishing boats” substitute “ lifeboats ”.
- (3) In subsection (3), omit “less any rebate allowed in respect of the duty”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 16.