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**Changes to legislation:** Finance Act 2008, Cross Heading: Commencement etc is up to date with all changes known to be in force on or before 27 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](#)

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## SCHEDULES

### SCHEDULE 6

#### AIRCRAFT AND BOAT FUEL, HEATING OIL AND FUEL USED FOR CERTAIN ENGINES

##### PART 1

##### FUEL USED IN AIRCRAFT AND BOATS

###### *Commencement etc*

- 21 The amendments made by this Part of this Schedule come into force on 1 November 2008.
- 22 But section 13AC(2) of HODA 1979 does not apply to kerosene upon which a rebate under section 11(1)(c) of that Act was allowed before that date if it was supplied for use as fuel for an aircraft before that date.
- 23 And section 14E(2) of that Act does not apply to heavy oil or bioblend upon which a rebate was allowed before that date if it was supplied for use as fuel for a craft before that date.

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)