



Finance Act 2012

2012 CHAPTER 14

PART 6

EXCISE DUTIES

Hydrocarbon oil etc duties

189 Rebated fuel: private pleasure craft

- (1) In section 14E of HODA 1979 (rebated heavy oil and bioblend: private pleasure craft), after subsection (7) insert—

“(7A) A relevant declaration must include an acknowledgement that nothing in this section or done under it (including the making of the declaration) affects any restriction or prohibition under the law of a member State other than the United Kingdom on the use of the heavy oil or bioblend as fuel for propelling craft outside United Kingdom waters (as defined in section 1(1) of the Management Act).”

- (2) The amendment made by this section has effect in relation to supplies made on or after 1 April 2012.