



**HM Revenue
& Customs**

Biofuels & Excise Duty

Background

- **Biodiesel – July 2002**
- **Bioethanol (&ETBE)– January 2005**
- **Other biofuels?**
- **Fuel substitutes/additives?**

Biodiesel

- **Diesel quality liquid fuel**
- **Produced from biomass or waste cooking oil**
- **The ester content not less than 96.5%**
- **The sulphur content does not exceed 0.005% or is nil**

Bioethanol

Bioethanol Specification

- **A liquid fuel consisting of ethanol produced from biomass**
- **Capable of being used for the same purposes as light oil**

(The “liquid fuel” must be denatured alcohol; the denaturant must be approved)



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Issues:

- **Biodiesel specification**
- **Bio gas oil**
- **Renewable Transport Fuel Obligation (RTFO)**
- **Blending of biofuels**



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Legislation

- **HODA**
- **Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004**
- **Excise Warehousing (Energy Products) Regulations 2004**



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Guidance

- **Notice 179E**
- **Notice 175**
- **FAQs**
- **National Advice Service**

0845 010 9000

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