



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Administration and enforcement

22 [F1] Prohibition on use of fuel substitutes on which duty has not been paid

(1) [F2] A person who—

- (a) puts to a chargeable use (within the meaning of section 6A above) any liquid which is not hydrocarbon oil; and
- (b) knows or has reasonable cause to believe that there is duty charged under section 6A above on that liquid which has not been paid and is not lawfully deferred,

shall [F3] attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes this subsection shall be liable to forfeiture.]

[F4(1AA) Where any person—

- (a) puts any biodiesel to a chargeable use (within the meaning of section 6AA above), and
- (b) knows or has reasonable cause to believe that there is duty charged under section 6AA above on that biodiesel which has not been paid and is not lawfully deferred,

his putting the biodiesel to that use shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes this subsection shall be liable to forfeiture.]

[F5(1AB) Where any person—

- (a) puts any bioethanol to a chargeable use (within the meaning of section 6AD above), and
- (b) knows or has reasonable cause to believe that there is duty charged under section 6AD above on that bioethanol which has not been paid and is not lawfully deferred,

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 22 is up to date with all changes known to be in force on or before 17 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

his putting the bioethanol to that use shall attract a penalty under section 9 of the Finance Act 1994 (c. 9) (civil penalties), and any goods in respect of which a person contravenes this section shall be liable to forfeiture.]

[^{F6}(1AC) Where any person—

- (a) puts any aqua methanol to a chargeable use (within the meaning of section 6AG above), and
- (b) knows or has reasonable cause to believe that there is duty charged under section 6AG above on that aqua methanol which has not been paid and is not lawfully deferred,

his putting the aqua methanol to that use shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which a person contravenes this section shall be liable to forfeiture.]

[^{F7}(1A) Section 10 of the Finance Act 1994 (exception for cases of reasonable excuse) shall not apply in relation to conduct attracting a penalty by virtue of subsection (1), (1AA) [^{F8}, (1AB) or (1AC)] above.

- (2) In subsection (1) above, “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013·25 millibars.]

Textual Amendments

- F1** S. 22 heading substituted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by [Finance Act 2016 \(c. 24\)](#), [Sch. 17 paras. 7\(4\), 14](#)
- F2** Words in s. 22(1) substituted (1.12.1995) by 1993 c. 34, [s. 11\(3\)\(5\)](#); S.I. 1995/2715, [art. 2](#)
- F3** Words in s. 22(1) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. III para. 56\(1\)\(a\)\(b\)](#) (with s. 19(3)); S.I. 1994/2679, [art. 3](#)
- F4** S. 22(1AA) inserted (24.7.2002 with application as mentioned in s. 5(8)(b) of the amending Act) by 2002 c. 23, s. 5, [Sch. 2, para.5\(7\)](#)
- F5** S. 22(1AB) inserted (1.1.2005) by [Finance Act 2004 \(c. 12\)](#), [s. 10\(8\)\(a\)\(10\)](#)
- F6** S. 22(1AC) inserted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by [Finance Act 2016 \(c. 24\)](#), [Sch. 17 paras. 7\(2\), 14](#)
- F7** S. 22(1A) inserted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. III para. 56\(2\)](#) (with s. 19(3)); S.I. 1994/2679, [art. 3](#)
- F8** Words in s. 22(1A) substituted (15.9.2016 for specified purposes, 14.11.2016 in so far as not already in force) by [Finance Act 2016 \(c. 24\)](#), [Sch. 17 paras. 7\(3\), 14](#)

Changes to legislation:

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

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

- s. 6AB(6)-(8) substituted for s. 6AB(6) by [2002 c. 23 Sch. 2 para. 7\(2\)](#)
- s. 12(2ZA) inserted by [2021 c. 26 Sch. 21 para. 5\(1\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)
- s. 13(2)(a) words in s. 13(2) renumbered as s. 13(2)(a) by [2021 c. 26 Sch. 21 para. 6\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 13(2)(b) and words words substituted by [2021 c. 26 Sch. 21 para. 6\(4\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 14B(1)(ia) omitted by virtue of 2021 c. 26, Sch. 21 para. 11(3)(aa) (as inserted (cond.) by [2021 c. 26 Sch. 21 para. 11\(3\)\(aa\)para. 11\(5\)\(b\)](#))