
Status: Point in time view as at 01/01/1995.

Changes to legislation: Finance Act 1994, Paragraph 57 is up to date with all changes known to be in force on or before 07 September 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)

SCHEDULES

SCHEDULE 4

PENALTIES FOR STATUTORY CONTRAVENTIONS

PART III

CONTRAVENTIONS UNDER THE HYDROCARBON OIL DUTIES ACT 1979

- 57 (1) In subsection (1) of section 23 (offence and forfeiture in the case of the use etc. of road fuel gas without duty having been paid)—
- (a) for “A person who” there shall be substituted “Where any person”; and
 - (b) for the words from “shall be liable on” onwards there shall be substituted “his use of the road fuel gas or, as the case may be, his taking it as fuel into that vehicle 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 subsection shall be liable to forfeiture.”
- (2) After that subsection there shall be inserted the following subsection—
- “(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) above.”

Status:

Point in time view as at 01/01/1995.

Changes to legislation:

Finance Act 1994, Paragraph 57 is up to date with all changes known to be in force on or before 07 September 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.