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STATUTORY INSTRUMENTS

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**2022 No. 234**

**The Hydrocarbon Oil Duties (Consequential Amendments and Transitional Provisions) Regulations 2022**

**PART 3**

Transitional provisions

**Use of heavy oil or marked oil**

**10.**—(1) The following provisions of the Act do not apply in relation to heavy oil or marked oil to which paragraph (2) or (4) applies—

- (a) section 12(2) (restriction on use of heavy oil as fuel for certain purposes);
- (b) section 13(6) (liability to forfeiture of certain heavy oil)(**1**);
- (c) section 24A (penalties for misuse of marked oil)(**2**).

(2) This paragraph applies to heavy oil or marked oil that—

- (a) was taken into a vehicle, vessel, machine or appliance in the United Kingdom before 1st April 2022 in accordance with the law of the place in the United Kingdom where it was taken in;
- (b) was not used at any time before 1st April 2022 other than—
  - (i) as fuel for that vehicle, vessel, machine or appliance; and
  - (ii) in a way that was in accordance with the law of the place where it was used; and
- (c) is not used on or after 1st April 2022 other than—
  - (i) as fuel for that vehicle, vessel, machine or appliance; and
  - (ii) in a way that would be in accordance with the law of the place where it is used if the relevant provisions had not come into force.

(3) The relevant provisions are any provisions of—

- (a) Schedule 21 to the Finance Act 2021(**3**);
- (b) Part 1 of Schedule 11 to the Finance Act 2022(**4**).

(4) This paragraph applies to heavy oil or marked oil that is held by a person who obtained it before 11th June 2021 for use in stand-by power generation or for use as fuel for critical equipment (including when it is used by that person for that purpose).

(5) For the purposes of paragraph (4)—

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(1) Section 13(6) was amended by paragraph 6 of Schedule 21 to FA 2021 and paragraph 3 of Schedule 11 to FA 2022.  
(2) Section 24A was inserted by section 7 of FA 1996 and amended by paragraph 21 of Schedule 5 to FA 2008, paragraph 19 of Schedule 21 to FA 2021, paragraph 7 of Schedule 11 to FA 2022 and [S.I. 2015/664](#).  
(3) Schedule 21 was amended by paragraph 10 of Schedule 11 to FA 2022.  
(4) [2022 c. 3](#).

- (a) stand-by power generation is any method of powering equipment in the event that the main power supply for that equipment ceases to be available;
- (b) equipment is critical if it is needed to ensure continuous use or availability of an essential or critical service including (amongst other things)—
  - (i) protecting national security;
  - (ii) emergency services and law enforcement;
  - (iii) health services;
  - (iv) the supply of water, fuel and power;
  - (v) protecting the welfare of livestock and other animals.
- (6) In this regulation—
  - (a) “heavy oil” has the meaning given in section 1(4) of the Act (hydrocarbon oil);
  - (b) “marked oil” has the meaning given in section 24A(2) of the Act (penalties for misuse of marked oil).