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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

**Vehicles other than road vehicles - forfeiture**

**9.—(1) Where—**

- (a) heavy oil was taken as fuel into a vehicle at a time when it was not a road vehicle for the purposes of the Act, as it had effect before 1st April 2022;
- (b) the oil remains in the vehicle as part of its fuel supply on or after 1st April 2022;
- (c) the vehicle is not, or ceases to be, an excepted machine; and
- (d) regulation 10(2) does not apply to the oil,

the heavy oil is liable to forfeiture<sup>(1)</sup>.

**(2) In this regulation—**

- (a) “heavy oil” has the meaning given in section 1(4) of the Act (hydrocarbon oil);
- (b) “excepted machine” has the meaning given in section 27(1) of the Act (interpretation)<sup>(2)</sup>.

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(1) See section 139 of the Customs and Excise Management Act 1979 (c. 2).

(2) The definition of “excepted machine” was inserted by paragraph 20 of Schedule 21 to FA 2021 (c. 26).