



**HM Revenue  
& Customs**

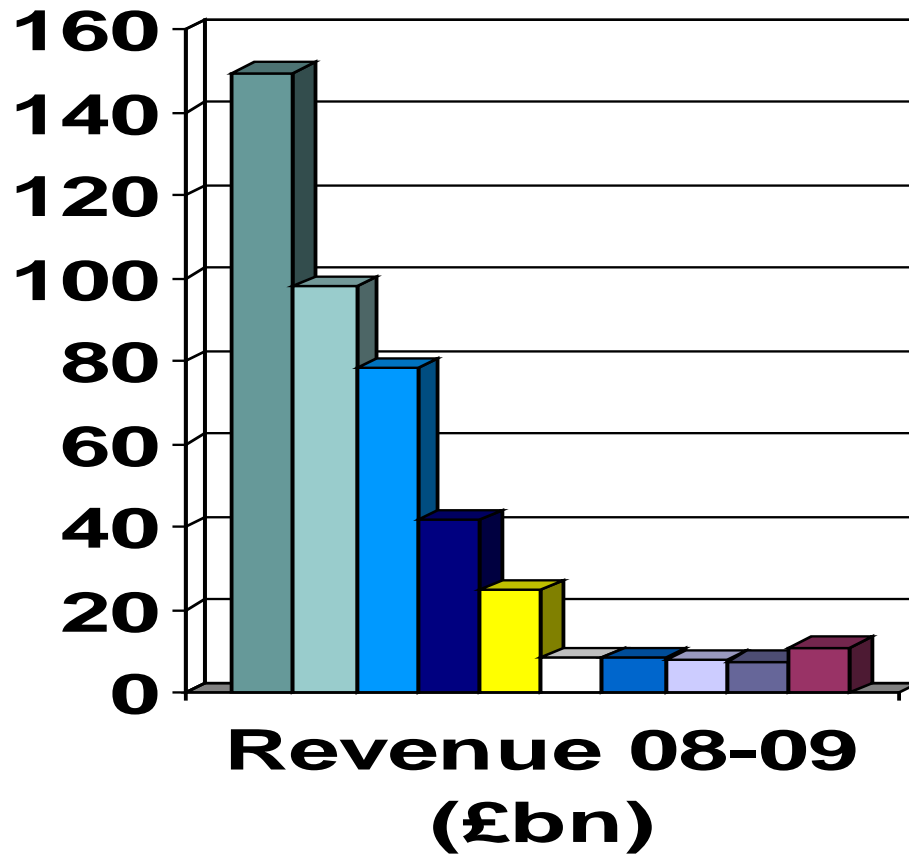
# **Red Diesel: Can you use it? –**

**Neil Pedersen**

**HM Revenue & Customs**

**February 4<sup>th</sup> 2010**

# Revenue Collected



# The Refinery Gate



# Rebates & Reliefs

HODA – sections

- **11** Rebate on heavy oil (Fuel & Gas oil)
- **9** Industrial purposes
- **13ZA** Heavy oils to be used as heating fuel.
- **13AC** Rebate for private Flying
- **14** Light oil used as furnace fuel.
- **20AA** Power to allow reliefs  
*Horticulture, electricity generation*

# HODA 1979

- **24(1)** Provides HMRC with the power to make Marking Regulations.
- **12(2)** No heavy oil on which a rebate has been allowed may be used as road fuel.
- **24(a)** Provides powers to imposes penalties and cease vehilces where marked oil is used as road fuel.
- **Sch1** Lists the categories of ‘excepted vehilces’

# **EXCEPTED VEHICLES**

## **HODA 1979 - Sch1**

# Schedule 1

- Unlicenced vehicles.
- Vehicles built / adapted for a specific use.
- General vehicles performing well defined tasks.
  - Agriculture
  - Horticulture
  - Forestry

# Unlicensed vehicles – not used on the public road.





# Vehicles constructed for a specific purpose.

- ***Gritters***
- ***Mobile cranes***
- ***Mobile pumping vehicles***
- ***Digging machines***
- ***Mowing machines***
- ***Road Rollers***
- ***Road surfacing vehicles***
- ***Tar Sprayers***

# Agricultural, Horticulture and Forestry

- **Tractors & Agricultural material handlers**
- ***Light agricultural vehicles***
- ***Agricultural engines / processing vehicles***
- ***Vehicles used between different parts of the land***
- ***Works trucks***
- ***Snow clearing vehicles***

# The Memorandum of Agreement 2008

**The MOA Defines agriculture, horticulture or forestry to include the following acts:**

- breeding or rearing of any creature kept for the production of food, wool, skin or fur, or for the purpose of its use in the farming of land
- growing or harvesting of crops including cereals, combinable crops, roots, tubers, vegetables, pulses, fruit, nuts, grasses, oilseeds and fungi for food, beverages, fodder, fuel or industrial purposes

# The Memorandum of Agreement 2008

- growing or harvesting of flowering or ornamental plants
- growing or harvesting of timber or other forestry products
- upkeep of agricultural land such as set aside under environmental management schemes.

# MOA 2008

## Some of the tasks that are not permitted are:

- The breeding & rearing of any creature for sport or recreation.
- Dealing in agricultural, horticultural or forestry products.
- Landscaping.
- The maintenance of recreational facilities, including beaches.
- Flood protection.

# MOA – permitted tasks

- **Movement of machinery**
- **Movement of produce and livestock to temporary storage / sale or slaughter.**
- **Movement of inputs**  
tools, fertilisers, pesticides, seed, animal, fencing materials,
- **Movement of waste**  
Agricultural, Horticultural, Forestry waste moved on the same land.

# Further information

- **Public Notice 75**

Contains definitions of Excepted Vehicles and Memorandum of Agreement.

[www.HMRC.gov.uk](http://www.HMRC.gov.uk)

- **HODA 1979**

Office of Public Sector Information website.

<http://www.opsi.gov.uk/acts>

- **Helpline**

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