



### Swift Fuels Rebated Red Diesel Use Declaration

This declaration provided your business with the correct advice on your ability to use rebated diesel.

The UK Government announced in its 2021 budget a series of changes to rebated red diesel use entitlement (HODA Schedule 1 Entitlement) that will remove tax relief for rebated red diesel for several sectors. From 1st April 2022, Swift Fuels Ltd. will only be able to supply rebated red diesel to the following sectors:

- Agriculture, forestry, horticulture and fish
- Amateur sports clubs, including golf courses
- Farming
- Heating
- Horticulture Grass Cutting
- Marine
- Power generation
- Travelling funfairs and circuses
- Rail

Any businesses that are not in the above industries must use fuel that is taxed at the standard rate for white diesel.

Guidance can be found here for red diesel users to help prepare for the change in tax legislation. Please call us if you have any queries about using Red Diesel after April 1st 2022.

**Review the options below and confirm by ticking the option that your rebated red diesel use falls under and return this form to us at [info@swift-fuels.com](mailto:info@swift-fuels.com)**

For vehicles and machinery used in agriculture, horticulture, fish farming and forestry. This includes allowing vehicles used for agriculture to be used for cutting verges and hedges, snow clearance and gritting roads.

To propel passenger, freight or maintenance vehicles designed to run on rail tracks.

For heating and electricity generation in non-commercial premises - this includes the heating of homes and buildings such as places of worship, hospitals and town-halls; off-grid power generation; and non-propulsion uses on permanently-moored houseboats.

- For maintaining community amateur sports clubs as well as golf courses (including activities such as ground maintenance, and the heating and lighting of clubhouses, changing rooms etc.)
- As fuel for all marine craft refuelling and operating in the UK (including fishing and water freight industries), except for propelling private pleasure craft in Northern Ireland.
- For powering the machinery (including caravans) of travelling fairs and circuses.
- RDCO Registered. Enter RDCO Number: \_\_\_\_\_

### Accepted uses for agriculture

Accepted uses for agriculture, horticulture, forestry, fish farming and forestry are explained in the Memorandum of Agreement in Fuels for use in vehicles (Excise Notice 75).

The accepted uses in agriculture that rebated fuel may be used include, the running or participating in off-road outdoor events, which include agricultural events and ploughing matches. These events demonstrate the skills and exhibit the equipment and animals associated with agriculture and animal husbandry.

Within these sectors, rebated fuel is allowed for accepted uses only in:

- agricultural vehicles
- special vehicles
- unlicensed vehicles
- mowing machines
- certain other machines and appliances

You can use rebated fuel to travel to and from the place where the vehicle has an accepted use, except on public roads in unlicensed vehicles.

You can also use rebated fuel in agricultural vehicles for:

- accepted uses relating to agriculture, horticulture, fish farming and forestry
- cutting trees, verges and hedges that border public roads
- clearing or dealing with frost, ice and snow (including gritting), or flooding

You'll also be able to use them for any other purpose on private land where they are ordinarily kept.

If you use rebated fuel in agricultural vehicles, machines and appliances for purposes relating to agriculture (including horticulture, fish farming and forestry), you will also be able to use them for any other purpose on private land where they are ordinarily kept.

If a vehicle allowed to use rebated fuel is transported by another vehicle, you can only use rebated fuel in the vehicle carrying or towing it if that vehicle also qualifies in its own right.

**I confirm that I have reviewed the above options and confirm that our rebated red gas oil use is as selected above.**

Company Name: \_\_\_\_\_ Signed: \_\_\_\_\_

Address: \_\_\_\_\_ Date: \_\_\_\_\_

VAT Reg Number: \_\_\_\_\_ Position: \_\_\_\_\_  
(mandatory if VAT registered)