

The British Association for Shooting and Conservation  
Marford Mill, Rossett, Wrexham LL12 0HL  
Tel: 01244 573000  
www.basc.org.uk

## THE USE OF RED DIESEL FOR SHOOT TRANSPORT

Many shoots transport the guns or beaters from one drive to the next. It is important that all shoots are made aware of the restriction on using red diesel in these circumstances. Those found to be using it on the road or in inappropriate circumstances could be charged, fined and have their vehicle seized.

**The following information is taken from HMRC Excise Notice 75**  
For the full document [click here](#)

### Overview

Certain types of vehicles and machinery, when being used for a particular purpose, may use rebated (red) diesel. These are known as *excepted machines*.

Any vehicle or machine that is not an *excepted machine* must use fuel on which the full amount of duty has been paid regardless of what it is being used for.

The types of special vehicles that may use rebated diesel include 'agricultural vehicles' and 'unlicensed', including SORN (Statutory Off-Road Notification) vehicles. But only when they're being used for qualifying purposes, for example: for agriculture, horticulture, aquatic farming or forestry.

To be an 'agricultural vehicle' and use rebated diesel, the vehicle must meet one of the following four definitions, it must be one of the following:

1. A tractor.
2. A single-seat vehicle of less than 1,000kg that is designed and constructed primarily for use off-road.
3. A vehicle only used for agricultural, horticultural or forestry purposes, that is licensed by the DVLA to use public roads only when passing between 2 areas of land occupied by the same person, and that distance is less than 1.5 kilometres by road.
4. A vehicle with permanently attached or built-in machinery used for handling or processing agricultural, horticultural, aquatic farming, forestry produce or materials — this category includes vehicles such as combined harvesters, crop sprayers, forage harvesters, pea viners, mobile seed cleaning machines and feed milling machines.

Vehicles primarily designed for carrying goods, produce, and implements are trucks. They're not agricultural vehicles even if the goods, produce, or implements being carried are for, or a result of, an agricultural activity.

**NOTE: An agricultural vehicle, may use rebated diesel when being used for: any use on the land where it's kept and mainly used for purposes of agriculture, horticulture, aquatic farming or forestry — for example, a farmer who has an agricultural vehicle on their land for use in agriculture, can use the tractor for any other purposes on their land**

Activities accepted as falling within the definition of agriculture, horticulture or forestry include:

- breeding or rearing of any creature kept for the production of food, wool, skin or for the purpose of its use in the farming of land
- slaughtering any creature reared for the production of food, leather or other substances
- 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
- growing or harvesting of flowering or ornamental plants
- growing or harvesting of timber or other forestry products
- upkeep of land used for agriculture, horticulture or forestry, such as using agricultural science, practices and technologies to ensure soil is prepared and conserved for sustainable food production
- renewal, restoration and maintenance of ecosystems and habitats impacted by agriculture, horticulture and forestry, and areas of agricultural land under environmental management schemes
- running or participating in events which provide information and education that benefit agriculture, horticulture or forestry, including taking part in charitable activities that promote these industries

Activities not accepted as falling within the definition of agriculture, horticulture or forestry include:

- the breeding, rearing or keeping of any creature solely for purposes relating to sport or recreation.
- dealing in agricultural, horticultural or forestry products
- the further processing and preparation of agricultural, horticultural or forestry produce, or slaughtered animals, except where this is a necessary part of the agricultural, horticultural or forestry operation to facilitate the handling, storage and transport of them, for example hay baling
- landscaping
- the maintenance of recreational facilities, such as tennis courts, parks, or beaches (but see section 3 of this notice for the rules regarding the use of rebated fuel on golf courses, driving ranges, and on land used by community amateur sports clubs)
- flood protection
- peat or loam extraction
- exploitation of wild animal or plant stocks
- construction of buildings or other structures used for purposes relating to agriculture, horticulture or forestry
- transportation of agricultural, horticultural, or forestry produce, livestock, implements, inputs or waste, other than where this is incidental to an agricultural, horticultural or



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forestry operation being performed on the land — accepted transportation uses are as set out under this agreement

**It is up to the individual shoot to decide whether the method of transportation falls within the law and to comply with the guidelines set down by HMRC.**

For further help and advice call your BASC regional office. Contact details can be found on the BASC website <https://basc.org.uk/in-your-area/>

**BASC is the largest representative body for sporting shooting in the UK.**

Head Office,

Marford Mill,

Rossett,

Wrexham

LL12 0HL,

01244 573 000

[www.basc.org.uk](http://www.basc.org.uk)

Email: [membership@basc.org.uk](mailto:membership@basc.org.uk)