

1 April 2022

Use of red diesel by councils

The Hydrocarbon Oil Duties Act 1979 has been amended from 1 April 2022, with Schedule 1 (Excepted Vehicles) being deleted and replaced by Schedule 1A (Excepted Machines), which significantly reduces the entitlement to use red diesel (which contains a dye to indicate that fuel duty has not been paid).

Mowing machines

Up to 31 March 2022 a ride-on mowing machine (but not a vehicle towing a mower, nor a tractor with an attachment) was an excepted vehicle and allowed to use red diesel.

From 1 April, they are only exempt from fuel duty in specific circumstances, none of which apply to a local council. Local councils will have to use white diesel for mowing open spaces from 1 April and may need to flush their fuel tanks to remove traces of red diesel.

Red diesel may not be put into vehicles or appliances that are no longer entitled to use it. Any fuel already in the tank can continue to be used up if it was legally put into the vehicle before 1 April 2022.

Red diesel remaining in storage tanks after 1 April 2022 should be disposed of or transferred to someone who is still allowed to use it (such as Community Amateur Sports Clubs registered with HMRC, golf courses or driving ranges).

Tractors

Red diesel can only be used in specific circumstances (this hasn't changed):

- cutting verges bordering public roads
- cutting hedges or trees bordering public roads or their verges
- clearing or otherwise dealing with frost, ice, snow or flooding
- going to or from the place where it is used for any of those purposes.

Red diesel cannot be used for maintaining open spaces or beaches.

Guidance

Guidance is available online from HMRC, please read it:

[Changes to rebated fuels entitlement from 1 April 2022 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/changes-to-rebated-fuels-entitlement-from-1-april-2022)

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