

Red Diesel Changes 2022

HMRC Red Diesel tax relief rules will
change on 1 April 2022

WHO CAN USE RED DIESEL...

- Agricultural
- Horticulture
- Fish Farming
- Forestry
- To propel passenger-freight and vehicles on rail tracks
- Non-commercial heating, homes, places of worship, hospitals, town halls, off grid power generation
- Non Propulsion use on permanently moored houseboats
- Maintaining community amateur sports clubs
- Golf Courses, including ground maintenance heating and lighting of clubhouses and changing rooms
- Fuel for marine craft operating in the UK including fishing and water freight industries
- For travelling fairs and circuses, machinery including caravans
- State Schools

WHO CAN'T USE RED DIESEL...

- Construction
- Mining
- Quarrying
- Ports and harbour activities
- Manufacturing
e.g. ceramics, steel, timber
- Haulage
- Road Maintenance
- Airport Operations
- Oil and Gas Extraction
- Plant Hire
- Logistics
- Waste Management
- Private Schools