

Buying red diesel or rebated kerosene/paraffin for your own use?

New rules from 1 April 2003



Registered Dealers in
Controlled Oil Scheme

From 1 April 2003, whenever you buy rebated oils such as red diesel or kerosene/paraffin for your own use you will have to give the dealer the following information:

- Your name;
- Your address, including postcode;
- Your phone number;
- If you are VAT registered, your VAT number;
- If you collect the oil, your vehicle registration number; and
- What you intend to use the oil for.

This is because of new rules to crack down on illegal use of rebated oils in road vehicles. Dealers now have to be registered with Customs and Excise and keep records of their customers to make sure the oil is used legally. (The rules do not apply to oil pre-packaged in small containers up to 20 litres.)

If you do not give the information, the dealer will probably refuse to sell you the oil.

Illegal use of rebated oils is a big problem, costing the country £600 million in 2001 through lost revenue which could have been spent on vital services like hospitals and schools. It also threatens the livelihoods of legitimate businesses. The dealers have to follow the new rules, so please give them the information they need and help us stamp out these frauds.

For further information about the scheme, and how we are cracking down on illegal use of oils in general, go to:

www.hmce.gov.uk/business/othertaxes/roadfuels.htm

