



The British Association for Shooting and Conservation

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TRACTORS AND THE USE OF RED DIESEL FOR SHOOT TRANSPORT

Many shoots use tractors to pull shoot trailers to transport the Guns 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. HMRC has set guidelines for the use of red diesel and 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 an extract from HMRC Reference Notice 75 (August 2009). For the full document on the HMRC website [click here](#)

Tractors

To qualify as an excepted vehicle, the tractor must be an agricultural tractor designed and constructed primarily for use otherwise than on roads. It must be used on public roads solely for:

- a) purposes relating to agriculture, horticulture or forestry,
- b) cutting verges bordering public roads, or
- c) cutting hedges or trees bordering public roads or bordering verges which border public roads.

See below for what is meant by activities falling within agriculture, horticulture or forestry.

If a tractor has a vehicle excise licence as a general haulage vehicle it cannot use red diesel as a fuel either on or off public roads, regardless of whether it is undertaking agricultural, horticultural or forestry work. This is because it is licensed to perform other work and is not therefore assumed to be used solely for agriculture, horticulture or forestry.

Vehicles used between different parts of the land

A vehicle in this category must:

- a) be used only for purposes relating to agriculture, horticulture or forestry,
- b) be used on public roads only in passing between different areas of land occupied by the same person,

c) not travel a distance on public roads in passing between two such areas that exceeds 1.5 kilometres, and have a nil licence (as defined in Section 62 of the Vehicle Excise and Registration Act 1994) in force in respect

What is meant by agriculture, horticulture or forestry?

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

- breeding or rearing of any creature kept for the production of food, wool, skin or fur, or for the purpose of its use in the farming of land
- 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 agricultural land such as set aside under environmental management schemes.

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

- The breeding, rearing or keeping of any creature for purposes relating to sport or recreation.
- Dealing in agricultural, horticultural or forestry products.
- Landscaping.
- The maintenance of recreational facilities, including beaches.
- Flood protection.
- Peat or loam extraction.
- The exploitation of wild animal or fish 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 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 information please go to the HMRC website www.hmrc.gov.uk

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