

2006 Pre-Budget Report



**HM Revenue
& Customs**

PBRN 22

6 December 2006

CHANGES TO THE SCHEDULE OF EXCEPTED VEHICLES

Who is likely to be affected?

1. Businesses in the agriculture and construction sectors using rebated gas oil ("red diesel") in excepted vehicles.

General description of the measure

2. The schedule of excepted vehicles entitled to use rebated gas oil will be amended to bring definitions up to date and to improve consistency and clarity.

Operative date

3. The deletion of the road construction vehicle category will have effect on and after 1 April 2008. Other changes, as detailed on the Treasury Order, will have effect on and after 1 April 2007.

Current law and proposed revisions

4. A Treasury Order amending Schedule 1 to the Hydrocarbon Oil Duties Act 1979 will be laid before Parliament in draft today.

Further advice

5. If you have any questions about these changes, please contact the National Advice Service on 0845 010 9000. A full Regulatory Impact Assessment on the changes to the Schedule, together with other information about Pre-Budget Report measures, is available on the HM Revenue & Customs website at www.hmrc.gov.uk