



Changes to red diesel usage, April 2022

JP, January 2022

Background

In 2021 the government announced that it would be removing the entitlement to use red diesel from most sectors. The change will come into effect on April 1st 2022.

Many of our members will be wondering how this change will affect them. Unfortunately, arboriculture is not actually mentioned in the new regulations but the Association hopes that this briefing note will help clarify the situation.

It is recommended that you also consult the information which the government – through HM Revenue & Customs – has produced, available here: <https://www.gov.uk/guidance/fuels-for-use-in-vehicles-excise-notice-75>

Exemptions

Certain exemptions apply to agriculture, horticulture and forestry in relation to the use of red diesel after April 1st 2022. HM Revenue & Customs applies the following definitions to these sectors:

- *Agriculture – the science and art of cultivating the soil, growing and gathering in crops, and rearing of livestock.*
- *Horticulture – the science and art of cultivating or managing gardens, including the growing of flowers, fruits and vegetables.*
- *Forestry – the science and art of forming and cultivating forests and the management of growing timber.*

The government clearly states here that arboriculture does not form part of either agriculture or forestry, which we obviously agree with. However, there is some potential confusion around what is included within horticulture. Elsewhere in the government guidance, the definition of what is included with horticulture is expanded as follows:

In our view, horticulture is the cultivation and management of gardens (including vegetable plots, allotments and market gardens, but also flowerbeds, trees, shrubberies and ornamental lawns in public parks). By cultivation and management, we mean growing and tending flowers, lawns, shrubs and trees, and harvesting flowers, fruits and vegetables for food (or animal fodder) and for ornament, as well as treating and enriching the soil and

controlling weeds and pests. But, we do not regard as horticulture the landscaping and maintenance of grassy recreational areas, such as playing fields and golf courses, or the grassed areas of parks that are made available for walks, picnics and general recreation.

Summary

The overall picture is somewhat confused. The implication from the government guidance is that when engaged in certain commercial tree work activities – such as managing trees alongside transport infrastructure or in housing estates, schools or churchyards (to name but a few) then arboriculture is not exempt from the new legislative changes. However, when undertaking tree work in a domestic garden or public park, and when commercially producing trees ‘for ornament’, then these operations are exempt from the restrictions on the use of red diesel.

The Association intends to seek clarification about the use of red diesel from government, and will be writing to our Member of Parliament and the relevant ministers. Further updates will be posted on our website as and when we have them.

In the meantime we recommend that all of our members who might be affected by this change read and become familiar with the government guidance and ensure that you are prepared for the rule changes to come into effect on April 1st 2022.

Contact

For more information please contact the Arboricultural Association at admin@trees.org.uk