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Secretary of State George Eustice
Department for Environment, Food and Rural Affairs
Seacole Building
2 Marsham Street
London SW1P 4DF
Via email

February 7th, 2022

Dear Secretary of State,

I am writing on behalf of the Trustees and membership of the Arboricultural Association with regard to the government's reform of red diesel and other rebated fuels entitlement. The Arboricultural Association is the largest professional organisation in the UK for those working in arboriculture and the tree care sector, and it also administers the Approved Contractor Accreditation Scheme which sets the standards and ensures best practice and compliance for arboricultural contractors. Many of our members are asking for clarification around the new red diesel regulations to ensure that they are able to comply when the changes come into effect.

The changes to use of red diesel includes certain exemptions for those working in three key sectors: agriculture, horticulture and forestry. HM Revenue & Customs (HMRC) has provided definitions for those sectors, as follows:

- *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.*

For reference, arboriculture can be defined as *the science and practice of the cultivation, establishment and management of amenity trees for the benefit of society.*

It is clear from the definitions provided by HMRC that the government does not consider arboriculture to form part of agriculture, horticulture or forestry, and it is hopefully clear from the definition of arboriculture given above that we agree entirely with this position. Arboriculture is a profession in its own right, clearly distinct from agriculture, horticulture or forestry. However, the

omission of arboriculture as a separate profession in the red diesel exemptions has created inevitable confusion.

The only reference to amenity trees in the new guidance is included under the heading of horticulture, where HMRC states that:

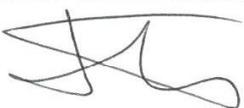
In our view, horticulture is the cultivation and management of gardens (including vegetable plots, allotments and market gardens, but also flowerbeds, trees, shrubberies and ornamental lawns in public parks). By cultivation and management, we mean growing and tending flowers, lawns, shrubs and trees, 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.

This statement implies that certain arboricultural activities – such as the maintenance of trees in domestic gardens or public parks, or when commercially producing trees ‘for ornament’ – are exempt from the restrictions on the usage of red diesel. However, other arboricultural activities – such as the maintenance of trees alongside transport infrastructure or in housing estates, schools or churchyards (to name but a few), and the production of trees for purposes other than ornament or forestry – are not exempt.

Many of our members working in commercial arboriculture will be engaged both in the maintenance of trees in domestic gardens and alongside streets. Many tree nurseries will be involved in the production of trees both for ornament and for other amenity purposes, including all of the environmental, social and economic benefits the government acknowledges that amenity trees bring. The wording of the new guidance and exemptions is therefore likely to lead to widespread confusion when the changes come into effect in April 2022.

On behalf of our membership and the arboricultural profession I respectfully request that you clarify how these new rules apply to arboriculture, and what advice we should give to our members who will be trying to determine how best to comply with the regulations when they come into force.

Yours sincerely,



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