

# Berthon Boat Company Ltd

H.M. Revenue & Customs

Red Diesel excise duty

## To be completed before delivery commences

Please print clearly in ink

I declare that % of red diesel purchased will be used for propulsion purposes  
For registered commercial vessels see notes below

Yacht name Type .

Person in charge of vessel .

Owner / Skipper / Charterer (circle appropriate)

Address

.. Post code

*Your fuel receipt will show the applicable rates*

Notes.

- 1) Owner/skipper of the vessel must complete this form each time boat tanks are filled, eventually it may be possible to make a declaration annually but we do not have the facility to do so at present.
- 2) Diesel dispensed into portable containers cannot claim any duty rebate.
- 3) HMRC have confirmed that Industry and Government analysis suggests that a split of 60% for propulsion and 40% for domestic use reflects most peoples use and it is therefore likely that many users will declare such an apportionment.
- 4) Vessels which are classified as commercial (fishing, diving, charter, ferries, rescue, safety boats etc) may be able to purchase all diesel at the lower rate.  
Hire boats/Day Boats/Bareboat Charter. Likely to be regarded as pleasure useage because the Hirer will be deemed a natural or legal person who enjoys its use.  
Skippered Charter. Classified as commercial where the charter company provides a skipper as this may equate to the supply of services for consideration.  
Sailing School Training Courses. Classed as commercial as this equates to the supply of services for consideration.  
Yacht Delivery. Classified as commercial if the delivery is by professional crew.
- 5) It is the retailers responsibility to check the validity of commercial vessel status and additional information may be requested and owners and skippers should have available MCA coding certificate, fisheries licence, etc if claiming commercial relief.
- 6) No change can be made on this declaration once delivery has commenced.
- 7) Making a false or inaccurate declaration or failing to complete a declaration is a breach of the Hydrocarbon Oils Duties Act 1979 as amended by the Finance Act 2008 and may render you liable to civil prosecution by HMRC.
- 8) This form will be retained by Berthon Boat Co Ltd and information contained may be made available to HMRC. Signing this form is agreement that information contained herein may be passed to third parties, government agencies or inspectors.

Signed ..date .

Master of the vessel.