Re: STRF:**CITEX_EGEF (KMM24471882I15977L0KM)

From: HMRC No Reply (noreply@hmrc.gov.uk)
Sent: 14 June 2012 08:34:26
To: adehenson@hotmail.com

Dear Mr Henson

Further to your e-mail enquiry regarding the duty on Black deisel.Thank you very much for providing further information.

From the information you have provided the black diesel will attract excise duty at £0.5795 per litre, which must be paid prior to you using the product by completing form HO101 and sending it with payment to HMRC in Cumbernauld (see Notice 179 "Motor & heating fuels: General information and accounting for Excise Duty & VAT" section 11.8). Although this form is not specifically designed for these circumstances (i.e., it clearly states 'not for use in a road vehicle') my understanding is that it can nevertheless be used for this purpose.

As the operation to produce the black diesel is very small scale non-business there will be no requirement to complete an entry of premises.

Further information can be found in Notice 179 "Motor & heating fuels: General information and accounting for Excise Duty & VAT" which can be obtained by calling the National Advice Service on 0845 010 9000, or by accessing our website at www hmrc gov uk via the following links:

Library which is under the ?Quick links? heading
Publications
Notices, Information Sheets and other reference materials
Excise duties, environmental taxes and other duties
Excise
Oils
Public Notices
Notices are listed in numerical order

Forms can also be obtained from this site.

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