

# **Regulations and Technical Services Group**

## **The Use of Marine Red Diesel by Pleasure Craft When In EU Maritime State Waters**

**June 2019**

Following contacts with the Belgian and Dutch officials it has been again confirmed that the RATS advice on the use of UK red diesel in private leisure vessel engine tanks continues to be acceptable to their Customs departments. This is understood to also be the situation for France and the other EU States.

The requirements are the same as those stated in previous years by the Belgian, Dutch and French Customs & Excise departments. RATS will be informed in good time of any change to the agreements.

Copies of letters received from the Belgian and Dutch authorities are printed below. If required, they may be shown at any inspection as evidence of the agreed validity of the RATS advice.

Any implications arising from the recent European Court of Justice ruling on the use of United Kingdom red diesel propulsion private leisure vessels are still not known. The marine pleasure craft use of our red diesel continues to be valid in United Kingdom.

### **The advice which members should follow for voyages to the EU**

- the full 100% duty rate for propulsion must be paid on all of the last UK marine diesel purchased prior to the voyage to the EU States. The printed and signed receipt(s) for this purchase must show that the full 100% duty (and no other rate) has been paid.
- the receipt should be less than twelve months old. It must be carried on board the vessel and be available for inspection by the Customs Official(s)
- if all the re-fuelling was done over a year ago the last signed fuel receipt must be available, if needed, to show any Official when this

was done in the UK and why fuel has not been bought since then: for example because the engine tank(s) were completely full and no further diesel could be loaded. Previous evidence of the engine hours run and log records will be useful to demonstrate the validity of the situation

- to avoid any complication with an inspecting official over the fuel purchase history, it is advised that re-fuelling is done prior to your departure so ensuring you have full engine tank(s) to overcome the need to carry spare fuel container(s)

## **Advice when sailing from the Crown Dependent**

### **Channel Islands to EU Maritime States**

#### **Marine red diesel in the Channel Islands and private pleasure craft**

The Channel Islands are Crown Dependencies which are not part of United Kingdom nor are they members of the European Union. They are outside the VAT area of the European Union.

Red duty-free diesel fuel for marine use is available to private pleasure craft in the Channel Island. If a private pleasure craft purchases red diesel and leaves the Islands for Europe, for example to France, or Belgium, or the Netherlands, or elsewhere, it is understood there will be no Customs problem with the voyage and entry to their ports and marinas as the Istanbul Convention of 1990 states the fuel is VAT and duty neutral. The Convention is applicable since the fuel has been bought in a non-European country, here the Channel Islands. EU countries, such as Belgium, have signed this convention and thus they have no reason to contravene its validity.

RATS Channel Islands contacts state that diesel fuel purchases made by pleasure craft boats should have on board their invoices and paid bills to avoid doubt with any EU State inspecting Customs official(s).

## Members are reminded

- Whilst RATS understands this is their best advice, it is up to the skipper or the owner of the vessel to make their decision about visiting maritime EU States
- You are not allowed to purchase and fill up the boat tank(s) with red diesel in EU States. At the first opportunity in the EU port or marina of arrival, you should refuel and you must use white diesel. Be aware it may contain bio diesel
- Make certain you keep all receipts for proof of using white diesel. This will show that you are obeying the diesel fuel regulations of every country you visit
- Should extra UK red diesel be needed for passage safety, for example, because of a small fixed engine tank, then spare can(s) must be of an approved design and securely stowed in a locker. A receipt for any spare fuel must be from a HMRC registered UK supply source, dated and signed to show Officials that the 100% duty for propulsion use has been paid. A record of the consumption of this fuel will help to show that it has been properly used only for engine propulsion purposes
- If spare fuel containers are still required for further voyages, then to avoid any confusion on arrival, empty container(s) should be re-filled with white diesel and the purchase invoices kept to prove this action
- Be aware, problems have arisen over the use of non-approved containers. Extreme caution should be exercised especially with small containers of inflammable petrol
- In the unlikely event that there is a dispute with Customs, show them the agreement letters below. Keep all paperwork and other details for evidence if required. Make certain you request to see the ID of the visiting Official(s)
- If appropriate, immediately contact the staff of your port of arrival for assistance and guidance

# Letters of confirmation

## Dutch Customs Office

I confirm hereby that the last invoice for filling up with diesel before sailing across the Channel must be on the private vessel and show that the 100% fuel duty rate has been paid for any inspection by our Customs officers and that at the first opportunity the boats would refuel with Dutch white diesel.

Alex de Wit

Belastingdienst / Douane  
Rotterdam Haven  
Vaco accijns  
Laan op Zuid 45 / 3072 DB / Rotterdam / Kamer B11.17

## Belgian Embassy

*“Since September 2017 controls and fines for presence of red diesel in the tanks of yachts have been suspended. This policy will not change before or during the summer season. Any change to this policy, unforeseen at the moment, will be notified to the Cruising Association.”*

Laurent Preud'homme  
First Secretary  
Embassy of Belgium. London.

It is suggested that a printed copy of the RATS advice should be kept with the craft's paperwork.

C D Heywood  
for RATS  
The Cruising Association  
London.

June 2019

