



Registered Dealers in Controlled Oil Scheme

Are you buying red diesel or rebated kerosene/paraffin for your own use?

If you are you have to give the dealer the following information:

- your name
- your address, including postcode
- your phone number
- what you intend to use the oil for.

If you are VAT registered

Tell the dealer your VAT number.

If you collect the oil

Tell the dealer your vehicle registration number.

If you do not give the information, the dealer will probably refuse to sell you the oil

Failure to provide your dealer with your VAT number or postcode is likely to result in an Officer of HM Revenue & Customs visiting you.

To prevent the illegal use of rebated oils in road vehicles, dealers have to be registered with HM Revenue & Customs. Unless the oil supplied is pre-packaged in containers not exceeding 20 litres, dealers are required to keep records of their customers to make sure the oil is used legally.

If you have a question about VAT, Excise or Customs duty

0845 010 9000

Monday to Friday 08:00 to 20:00

Or go to our website

www.hmrc.gov.uk

Os hoffech siarad a rhywun yn
Gymraeg, ffoniwch 0845 010 0300,
Llun i Gwener 08:00 i 18:00.

Textphone number 0845 000 0200

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please phone the Helpline if you need these services.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

Customer Information Team

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