**HMRC Fuel Drawback Claim Form Instructions**

You can claim Fuel Duty Drawback on all the duty paid fuel in your tanks when you depart outbound. The rate you will be able to claim varies at each budget, but is significant.

It doesn’t matter how much fuel you actually use on the journey - just as long as you export it in your tanks on the way out and you have evidence of duty paid. You may only claim the lower of the tank capacity of the aircraft, or the amounts of fuel for which you have evidence of loading since your last arrival from outside the UK (see Notice 172, paragraph 4.2). So fill up prior to your departure for the highest claim.

Use form HO60 from HM Revenue & Customs. You have up to 2 years after your flight.

Your claim must be for UK duty paid fuel - not fuel bought abroad.

You can only claim for the fuel actually exported. If you land in the UK on your way overseas, you cannot claim drawback on the fuel used for the internal flight.

It can take about a month to get the duty payment cheque from HMRC but I have been paid in 4 days on one occasion.

**HO 60 Form completion**

*For guidance and notes, refer to HMRC Notice 172.*

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| **Form element/Section** | **Notes** |
| Date of landing in the UK from last foreign flight | Assumes any fuel from that date is UK Fuel Duty Paid. Keep invoices |
| Tank capacity | Include full capacity (including any unusable) and in Litres, |
| Normal consumption per flying hour | This is to enable a calculation if necessary, of what fuel used on a UK leg. Therefore, lower is good.  The whole tank load is legitimate claim, irrespective of actual fuel used. Customs regard the whole load as “oil shipped as stores on a foreign going aircraft”.  Similarly, original fuel still in the tank after return to the UK remains duty free. |
| Airport of Departure/Destination | Use names, **NOT** ICAO codes |
| Date of flight | Date of flight from the UK |
| Aircraft description | ICAO aircraft type as per flight plan |
| Category of hydrocarbon oil used as fuel | Aviation Spirit or enter ’Mogas’ in Other if you use it |
| Details of fuel loaded before departure for foreign destination | Straight forward; use names, not ICAO codes and make sure you log invoice numbers for all fuel loaded |
| Fuel in tank before departure from UK | Include any unusable and in Litres |
| Total quantity of fuel loaded | Total of all fuel loaded with supporting loading dates and inv #'s |
| Quantity on which drawback is claimed | This is the actual drawback. See notes above.  It must be the amount you have receipts for less any amount of inland flights before departure or max tank capacity - whichever is lower |
| Rate of duty on drawback (£ per litre) | For this, you need to check HRMC fuel duty rates as set in the budget. See links below. Links keep changing! |
| HO60 Schedule | If you have more than 1 claim, use the schedule to list each flight claimed. |
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**Links / Documents / Information**

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| **Document** | **Link** |
| HMRC Excise Duties web site | <http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageExcise_Home> |
| HMRC Reference: Notice 172  ‘*Search Notice 172 on HMRC web site’* | <http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageExcise_ShowContent&id=HMCE_CL_000203&propertyType=document> |
| HMRC Form HO60  ‘*Search form HO60 on HMRC web site’* | <http://search2.hmrc.gov.uk/kb5/hmrc/forms/view.page?record=eo7DZw-EqEU&formId=3947> |
| HMRC Fuel Duty rates  They keep changing the damned location  *Search ‘Hydrocarbon Oils Duty rates’ on HMRC web site* | <https://www.gov.uk/government/publications/rates-and-allowances-excise-duty-hydrocarbon-oils/excise-duty-hydrocarbon-oils-rates> |
| Send HO60 form to | **HMRC**  **Mineral Oil Reliefs Centre**  **Local Compliance, BP4002**  **Benton Park View**  **Newcastle upon Tyne**  **NE98 1ZZ** |