



## Fuel Drawback Claim Form Instructions

Below are some step-by-step instructions on how to fill in the HMR&C 'Fuel Drawback' form – known as 'HO 60'. The form can be found on the Lyneham Flying Club web site as an interactive .pdf, which will automatically perform the calculations for you.

*Top Tip:* Frequent users should consider downloading and saving the .pdf file locally rather than editing it on-line.

Although the top of the form states that it must be presented before departure (clearance), this is not necessary. It is more usual to send it in after the return flight back in to the UK (this avoids a lot of hassle if the flight is cancelled or changed for any reason)

1. *Full name and address* in the top of Form HO 60.
2. *Airports of Departure/Destination:* Names not ICAO codes
3. *Shippers reference No:* Your reference, i.e. any number you like – you could put in 08/2006 for a flight in August 2006.
4. *Date of Clearance:* The date you left the UK
5. *Place and date of landing in the UK from last foreign flight*
6. *Aircraft type, registration (call sign).*
7. *Tank capacity:* Include full capacity (including any unusable). It is suspected that jerry cans carried on board are excluded, unless legally connected to the main fuel system
8. *Normal consumption per flying hour:* this is to enable a calculation later of what fuel may have been used on a leg inside the UK. A lower figure rather than a higher one is to be preferred as this is used to subtracted from the total drawback amount.
9. There is no calculation of what fuel may have actually been used on the journey itself. Customs are happy for the whole tank load to be regarded as the "oil shipped as stores on a foreign going aircraft". The drawback claim is based on that. There is also no calculation of what if any of the original fuel was still in the tank after return to the UK.
10. *Category of hydrocarbon oil used as fuel:* Tick the box indicating Avgas. Sadly Mogas is cheaper to buy and has a higher duty rate, so would be preferable, but club aircraft MUST be run on Avgas.



11. *Total Fuel loaded before departure for foreign:*

- *Place:* the airfield where you poured the fuel into the tank
- *Date loaded:* the date or dates on which the fuel was poured in. You can put the fuel in on several dates.
- *Supplier:* Where the fuel was bought. You will need a copy of the VAT receipt from our fuel supplier, we are aiming to publish a copy of this on the website (or failing that leave a copy in the club "Fuel Bowser" Folder). You will also need a copy of the fuel uplift log showing the transactions indicating your aircraft having that fuel you have exported being put into the aircraft. If you have uplifted fuel elsewhere, ensure you get a VAT receipt for that transaction.
- *Number of invoice etc:* On fuel VAT receipts there is a long reference number unique to the transaction. Any such number on the VAT receipt will suffice.
- *liters:* the capacity of the tank

12. *Details of UK inland flights before outward clearance:* Let's say you start at Lyneham, with a full tank of Avgas, land at Goodwood to meet up with fellow aviators and then go on to Le Touquet. The section from Lyneham to Goodwood cannot be counted for drawback. So this little section on the form needs to be completed and will calculate how much fuel is disqualified from drawback. Don't forget: Customs can check your flying logs and the airfield logs at places you may have visited etc. probably including those overseas. Honesty is the best policy!

13. *Other fuel disposals/losses:* Not likely to be any entry here.

14. *Box 6: rate of duty on drawback:* As this figure changes regularly, check the table at the end of this document, or at the HMR&C website for this figure. The figures pre-programmed into the form are incorrect, even for Avgas, so type the figure rather than using the drop-down tool on this field.

15. *Calculations:* The form will calculate the amount of drawback claim in Box 7.

16. *Declaration:* Print the form and complete this part in handwriting.

17 **Important:** Attach your VAT receipts for fuel which are referred to in the section about "fuel loaded" above.

Claims can be made for up to two calendar years from the date of departure (provided you have the appropriate receipts).

18. Post the form to (tip: pre-print some envelopes to make life easier for next time):

HM Customs and Excise, Mineral Oil Reliefs Centre,  
Dobson House  
Regent Centre  
Gosforth  
Newcastle-upon-Tyne  
NE3 3PF

Note: Expect claims to normally take several weeks.

Specific questions should be covered on the Customs and Excise pages:

[http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?\\_nfpb=true&\\_pageLabel=pageLibrary\\_ShowContent&id=HMCE\\_CL\\_000203&propertyType=document#P89\\_6146](http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_ShowContent&id=HMCE_CL_000203&propertyType=document#P89_6146)



### Table of Duty on Drawback Rates

Use these figures in Box 6 according to the date:

| Date           | Mogas, pence per litre | Avgas, pence per litre |
|----------------|------------------------|------------------------|
| Until 30/09/07 | 48.35                  | 28.84                  |
| From 1/10/07   | 50.35                  | 30.03                  |
| From 1/4/08    | 52.35                  | To be determined       |
| From 1/4/09    | 54.10                  | To be determined       |

For updates to these figures visit:

[http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?\\_nfpb=true&\\_pageLabel=pageExcise\\_InfoGuides&propertyType=document&id=HMCE\\_PROD1\\_027232](http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageExcise_InfoGuides&propertyType=document&id=HMCE_PROD1_027232)