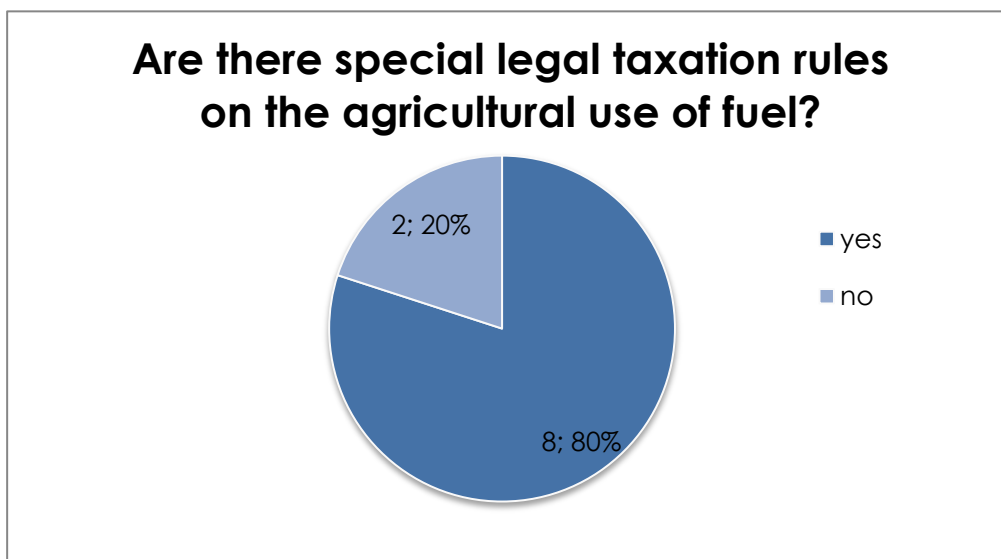


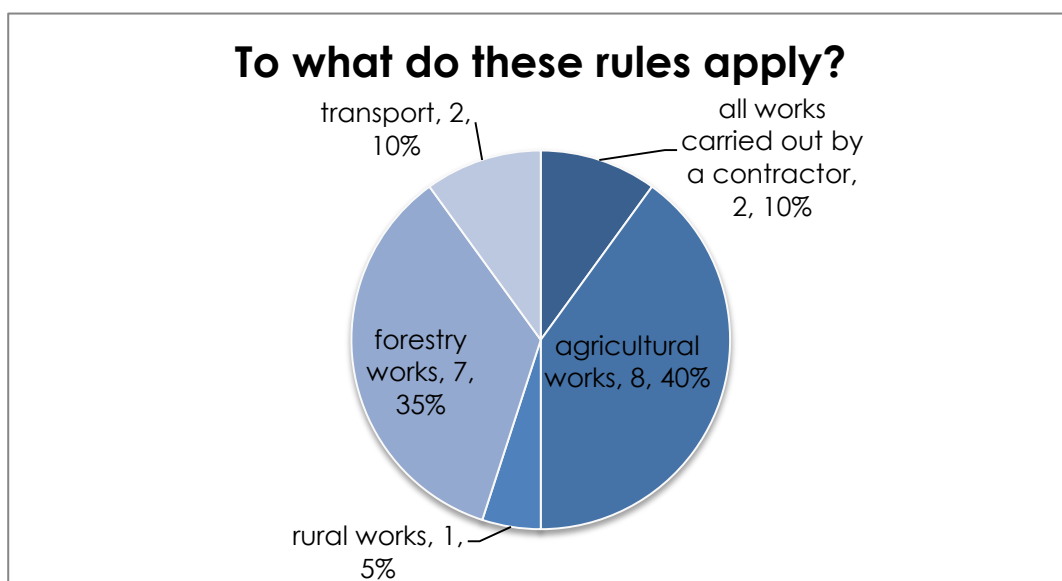
2 May 2014

## QUESTIONNAIRE « TAXATION ON AGRICULTURAL FUEL USE »

Replies from: Sweden, Denmark, Slovakia, United Kingdom, Finland, Netherlands, Belgium, Italy, France, Germany



No : SK, NL



**all works:** IT, FR

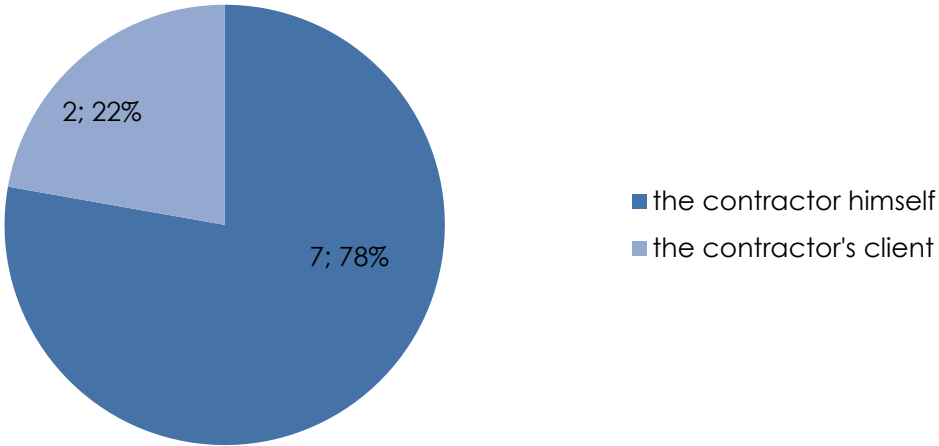
**agricultural works:** SV, DK, UK, FI, BE, IT, FR, DE

**rural works:** FR

**forestry works:** SV, UK, FI, BE, IT, FR, DE

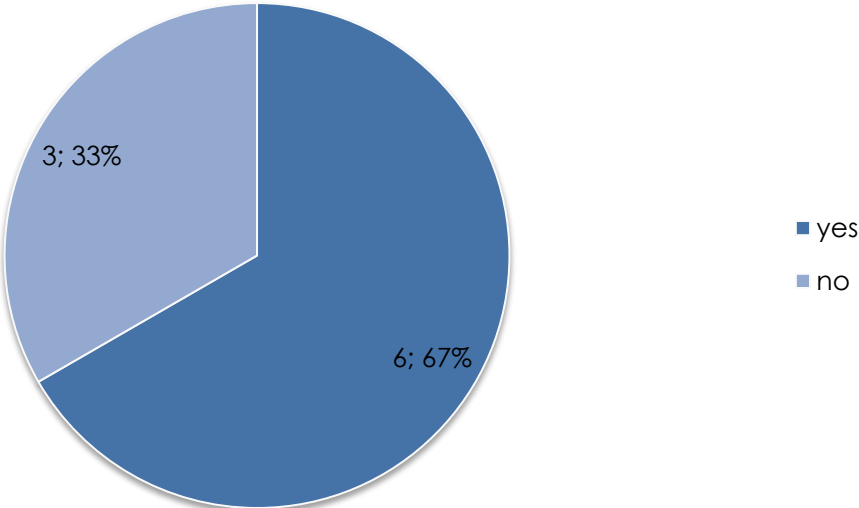
**transport :** SV, FR

### Who has to fill in the administrative formalities?

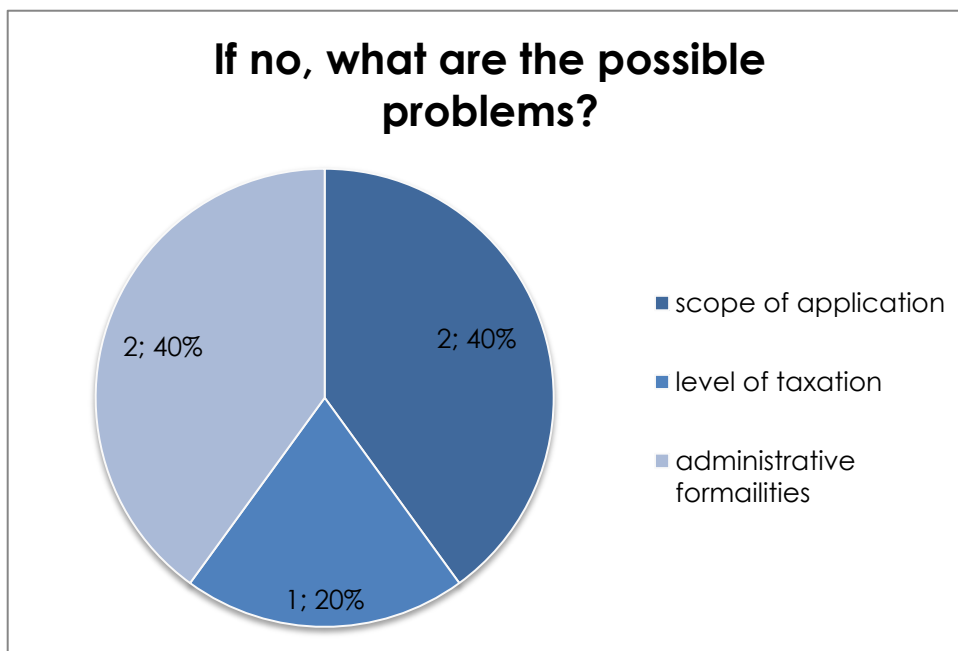


**the contractor himself:** SV, DK, UK, FI, BE, IT, FR  
**the contractor's client :** IT, DE

### Are you satisfied with the rules and the administrative conditions?



No: SV, BE, FR



**scope of application:** BE, FR  
**level of taxation:** SV  
**administrative formalities:** SV, BE

#### Q8 : (Most) Positive elements :

- Possibility get tax back when doing agricultural work (DK)
- Use rebated fuel for agricultural/forestry operation (UK)
- Lower tax level (FI + FR)
- Fair competition & simple rules (NL)
- Also for farmers who do transport works (BE)
- Benefits for contractor + farmer (IT)

In Germany, contractors have no administrative worries about the tax rules on fuel for agricultural use. They invoice the amount of fuel used (without VAT) to the farmer who has to pay for the services. Afterwards, the farmer can make a declaration and get a tax refund. The invoice from the contractor can be used as proof of payment.  
 → no disadvantages for contractors if fuel prices or taxes rise.

#### Q9 : (Most) Negative elements :

- Possibility misinterpretation rules → have to pay tax back (DK)
- Price fuel = all consumers, no support for agriculture contractors (SK)
- Rules sometimes unclear, specific activities? (UK)
- Higher cost level(NL)
- Much administrative work (BE) – expensive (IT)
- Legal uncertainty (FR)

**Q10 : Other comments :**

BLU suggests abolishing tax rebate at European level, in order to reduce the effects of the distortion of competition with neighbouring countries.