



By email to: redadieselentitlement@hmrc.gov.uk

Dear Sir/Madam

RE: Request for minor change to clarify definitions in HMRC's Guidance on Changes to rebated fuels entitlement

The HMRC's [Reform of red diesel and other rebated fuels entitlement](#) Policy paper published in November 2021 made clear that the impact of the proposed change on individuals, households and families would be minimal as there would not be a withdrawal of an entitlement to use red diesel in areas such as heating and sports.

The Grounds Management Association (GMA) welcomed this commitment but was disappointed to see that the only sport granted exemption in the recently published [Guidance on Changes to rebated fuels entitlement from 1 April 2022](#) was golf.

The GMA is asking that wording be applied in the Guidance to replace the multiple references to "golf courses and driving ranges" with a more inclusive term that reflects the HMRC's intention to maintain the rebate entitlement across the wider sporting community, as set out in the November policy paper.

Recommended replacement wording to read "**turf surfaced sports grounds** within communities, educational establishments and professional clubs."

The Grounds Management Association remains fully supportive of the Government's net zero ambitions and understands the rationale behind pulling fiscal levers to deliver environmental goals. It is, however, crucial that policymakers are fair and avoid inadvertently imposing punitive taxes that will have an adverse effect on individuals, organisations, and communities.

I hope to see the guidance be rectified as soon as possible to ensure that all turf surfaced sports grounds are included within the exemption and I look forward to hearing from you.

Yours sincerely

A handwritten signature in black ink, appearing to read 'G S Webb', written over a light blue horizontal line.

Geoff Webb
Chief Executive
Grounds Management Association
gwebb@thegma.org.uk



CC: ETTAnswers@hmtreasury.gov.uk and george.eustice.mp@parliament.uk

Bona fides:

The Grounds Management Association is the leading membership organisation representing grounds managers, grounds personnel, grounds maintenance managers, greenkeepers, and all others involved in the management of sports pitches, landscape, and amenity facilities in the UK.

As well as maintaining the Grounds Management Association Performance Quality Standards and providing a consultancy service for sports grounds, lawn maintenance, and amenity horticulture, the Grounds Management Association's extensive Training and Education programme includes cricket, football, tennis, horseracing, bowls, artificial surfaces, turf science and many other specialist subjects. It also stages the annual Grounds Management Association SALTEX exhibition, Europe's leading show for the open space profession. For more information visit <http://www.thegma.org.uk/>