

To help you complete this form, read the notes on page 2. For further information refer to Notice 172 *Excise duty drawback: ships and stores*. For a copy, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and enter Notice 172 in the search box.

You must submit your claim within two years of the date of export. We cannot pay any claims submitted after this.

**Omnibus claims** - if you are claiming for more than one flight

you must complete the HO60 Schedule, giving details of all flights made.

When you have signed the declaration, send the completed form to: HMRC Mineral Oil Reliefs Centre, Local Compliance, BP4002, Benton Park View, Newcastle upon Tyne, NE98 1ZZ

For more information phone the Excise Helpline on **0845 010 9000**.

<p>Name and address of exporter (shipper)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Name</td></tr> <tr><td style="padding: 2px;">Address</td></tr> <tr><td style="padding: 2px;"> </td></tr> <tr><td style="padding: 2px;"> </td></tr> <tr><td style="padding: 2px;">Postcode</td></tr> <tr><td style="padding: 2px;">Phone number</td></tr> </table>	Name	Address			Postcode	Phone number	<p>Name and address of payee <i>if different</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Name</td></tr> <tr><td style="padding: 2px;">Address</td></tr> <tr><td style="padding: 2px;"> </td></tr> <tr><td style="padding: 2px;"> </td></tr> <tr><td style="padding: 2px;">Postcode</td></tr> </table>	Name	Address			Postcode
Name												
Address												
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Phone number												
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<p>Is this your first claim?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Date of landing in the UK from the last foreign flight</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding-left: 5px;"><i>DD MM YYYY</i></td> </tr> </table> <p>Airport of:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Departure</td></tr> <tr><td style="padding: 2px;">Destination</td></tr> </table> <p>Date of flight <i>DD MM YYYY</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>Aircraft description:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Type</td></tr> <tr><td style="padding: 2px;">Registered letters or numbers</td></tr> </table>									<i>DD MM YYYY</i>	Departure	Destination									Type	Registered letters or numbers	<p>Capacity of tank(s)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding-left: 5px;"><i>in litres</i></td> </tr> </table> <p>Normal consumption per flying hour</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding-left: 5px;"><i>in litres</i></td> </tr> </table> <p>Category of hydrocarbon oil used as fuel by the aircraft</p> <p>Unleaded <input type="checkbox"/></p> <p>Aviation spirit <i>for example, Avgas</i> <input type="checkbox"/></p> <p>Other <i>specify below</i> <input type="checkbox"/></p> <table border="1" style="width: 100%; border-collapse: collapse; height: 20px;"> <tr><td> </td></tr> </table>							<i>in litres</i>							<i>in litres</i>	
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### Details of fuel loaded before departure for foreign destination

Place	Date loaded	Name and address of supplier	Number of invoice or delivery note	Litres

Fuel in tank before departure from UK <i>in litres</i>	<input style="width: 80%;" type="text"/>	Total quantity of fuel loaded	<input style="width: 80%;" type="text"/>	
		Quantity on which drawback is claimed	<input style="width: 80%;" type="text"/>	
		Rate of duty on drawback (£ per litre)	<input style="width: 80%;" type="text"/>	<input style="width: 20px;" type="text"/>
		Amount of drawback claim (£)	<input style="width: 80%;" type="text"/>	<input style="width: 20px;" type="text"/>

You can avoid a financial penalty, or even prosecution, by making sure that you have given complete and accurate information in your claim. You have the right to appeal if we impose such a penalty.

### Declaration

I declare that the information given is true and complete. The conditions under which drawback is payable have been met and no other claim for this drawback has been or will be made under any other scheme. The proper excise duties have been paid on the quantities shown. If called upon by HM Revenue & Customs, I undertake to prove that the amount claimed is not more than that due, and if they are not satisfied with such proof, I will repay the excess.

Signature

Date DD MM YYYY









Capacity in which signed *for example, sole proprietor, director*

### Notes

**Quantities of fuel and oil on which repayment of Excise Duty (Drawback) may be claimed** - you may load hydrocarbon oil on to an aircraft at any place in the UK for use on a flight to a place outside the UK. Oil used on an inland flight between the place of loading and the airfield of departure is not eligible for drawback. Oil used in this way is to be deducted from your final claim. You may not claim drawback on the oils consumed on any flight where the aircraft does not land abroad. Additionally, you may only claim the lower of the tank capacity of the aircraft, or the amount of fuel for which you have evidence of loading since your last arrival from outside the UK (see Notice 172, paragraph 4.2). **Drawback is not payable on oil used for maintenance purposes.**

**Production of documentary evidence** - under the provisions of the Customs and Excise Management Act 1979, section 133(5), you or any person who has at any stage been involved with the goods on which drawback is claimed may be required to give information and to produce any book of account or other document relating to the goods.

### For official use

Claim number

Officer's name

I am satisfied that:

The period and amount of claim are in accordance with the requirements of Notice 172

Calculations are correct

Repayment due






















Officer's signature

Countersigning officer's name

Countersigning officer's signature

Oil type	Account number	Amount
Aviation spirit	63511	£
Unleaded	63525	£
Other <i>please specify</i>		£

Date authorised

Station date stamp

## HO60 Schedule

	Flight 1	Flight 2	Flight 3	Flight 4	Flight 5
Aircraft type					
Registered letters or number of aircraft					
Date of landing in the UK from last foreign flight					
Airport of departure					
Airport of destination					
Date of flight					
Capacity of tank(s) <i>in litres</i>					
Normal consumption per flying hour <i>in litres</i>					
Category of oil (Avgas/unleaded)					
Place loaded					
Date loaded					
Name and address of supplier					
Invoice/delivery note number					
Amount of fuel loaded					
Fuel in tank before departure					
Quantity on which drawback is claimed					
Rate of excise duty					
<b>Amount claimed</b>					

Total amount of drawback claimed (£)

Please enter total amount claimed on form HO60