

Taxation Classes for Gators - Road Legal 50km/h (XUV865M)	
Customer	
Vehicle Registration	
W/G Number	

From 1 January 2018, DVLA will not permit the registration of certain tractors and utility vehicles as agricultural without evidence of type approval and confirmation that the use to which the owner will put the vehicles is within the definition of agricultural, horticultural or forestry.

Please see below for HMRC definition:

Use	Registration Tax Class	Use	Tax consequences	Please sign in one box below
Agricultural, Horticultural, Forestry	T2 - Agricultural Vehicle	On public roads SOLELY for purposes relating to agriculture, horticulture or forestry	Exempt from annual vehicle excise duty and Entitled to use Red diesel	
Non-Agricultural, Horticultural, Forestry	PLG - Private/Light Goods	On public roads for any purpose	Annual RFL (currently £225 pa) payable MUST USE WHITE DIESEL	

Activities accepted as falling within the definition of agriculture, horticulture or forestry include:

- the breeding or rearing of any creature kept for the production of food, wool, skin or fur, or for the purpose of its use in the farming of land.
- the growing or harvesting of crops including cereals, combinable crops, roots, tubers, vegetables, pulses, fruit, nuts, grasses, oilseeds and fungi for food, beverages, fodder, fuel or industrial purposes.
- the upkeep of agricultural land such as set aside under environmental management schemes.
- the growing or harvesting of flowers or ornamental plants.
- the growing or harvesting of timber or other forestry products.
- the upkeep of agricultural land such as set aside under environmental management schemes.

Activities not accepted as falling within the definition of agriculture, horticulture or forestry include:

- the breeding, rearing or keeping of any creature for purposes relating to sport or recreation.
- dealing in agricultural, horticultural or forestry products.
- the exploitation of wild animals or fish stocks.
- Landscaping.
- the maintenance of recreational facilities, including beaches.
- flood protection.
- peat or loam extraction.
- transportation of agricultural, horticultural or forestry products, livestock, implements, inputs or waste, other than where this is incidental to agricultural, horticultural or forestry operation being performed on the land.

The information provided on this form is extracted from guidance available on the DVLA website, if you have any doubt over the correct tax class please contact the DVLA for further advice.

Taxation Classes for Gators - Road Legal 40km/h (XUV855M)	
Customer	
Vehicle Registration	
W/G Number	

From 1 January 2018, DVLA will not permit the registration of certain tractors and utility vehicles as agricultural without evidence of type approval and confirmation that the use to which the owner will put the vehicles is within the definition of agricultural, horticultural or forestry. To be registered as Agricultural the maximum speed must be restricted to 40kph.

Please see below for HMRC definition:

Use	Registration Tax Class	Use	Speed	Tax consequences	Please sign in one box below
Agricultural, Horticultural, Forestry	T2 - Agricultural Vehicle	On public roads SOLELY for purposes relating to agriculture, horticulture or forestry	A speed limited must be fitted restriction max speed to 40 kph	Exempt from annual vehicle excise duty and Entitled to use Red diesel	
Non-Agricultural, Horticultural, Forestry	PLG - Private/Light Goods	On public roads for any purpose	No restriction	Annual RFL (Currently £225 pa) payable MUST USE WHITE DIESEL	

Activities accepted as falling within the definition of agriculture, horticulture or forestry include:

- the breeding or rearing of any creature kept for the production of food, wool, skin or fur, or for the purpose of its use in the farming of land.
- the growing or harvesting of crops including cereals, combinable crops, roots, tubers, vegetables, pulses, fruit, nuts, grasses, oilseeds and fungi for food, beverages, fodder, fuel or industrial purposes.
- the upkeep of agricultural land such as set aside under environmental management schemes.
- the growing or harvesting of flowers or ornamental plants.
- the growing or harvesting of timber or other forestry products.
- the upkeep of agricultural land such as set aside under environmental management schemes.

Activities not accepted as falling within the definition of agriculture, horticulture or forestry include:

- the breeding, rearing or keeping of any creature for purposes relating to sport or recreation.
- dealing in agricultural, horticultural or forestry products.
- the exploitation of wild animals or fish stocks.
- Landscaping.
- the maintenance of recreational facilities, including beaches.
- flood protection.
- peat or loam extraction.
- transportation of agricultural, horticultural or forestry products, livestock, implements, inputs or waste, other than where this is incidental to agricultural, horticultural or forestry operation being performed on the land

The information provided on this form is extracted from guidance available on the DVLA website, if you have any doubt over the correct tax class please contact the DVLA for further advice.