

The ABCs for a sole proprietor

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Use of diesel fuel for specific purposes

IT IS ALLOWED TO USE DIESEL FUEL FOR SPECIFIC PURPOSES AS FOLLOWS:

- ✓ in machinery, tractors and non-road mobile machinery used for agricultural purposes
- ✓ in drying facilities that are used to dry agricultural produce
- ✓ in commercial fishing

In agriculture

THE USE OF DIESEL FUEL FOR SPECIFIC PURPOSES IN AGRICULTURE

In agriculture the use of diesel fuel for specific purposes is allowed **in agricultural machinery only**. The use of diesel fuel for specific purposes is not allowed in other motor vehicles (for example, trucks) used for agricultural purposes.

Upon the use of agricultural machinery, it is not important to determine the agricultural purposes of the activity whether the agricultural works are made for the own use of the agricultural producer or for providing services to another agricultural producer (for example, a sole proprietor making ploughing, sowing and harvesting for himself or for a neighbour as well who is also engaged in producing agricultural products).

Some examples where diesel fuel for specific purposes may be used also in agricultural machinery

- ✓ An agricultural machine is moving on a public road from one field to another for doing agricultural works (ploughing, sowing, harvesting, etc.)
- ✓ An agricultural machine (for example, a tractor) is moving on a public road and transporting cereals from a field to the drying facilities or carrying fertilizer from a store to the field, etc.
- ✓ An agricultural machine is cleaning the road from snow to reach the cowshed or enabling access to a milk tank vehicle for driving to the cowshed, etc.

Whereas diesel fuel for specific purposes may be used in agricultural machinery **for agricultural works only**, it is not allowed to use an agricultural machine consuming fuel for specific purposes for other purposes.

Some examples where using diesel fuel for specific purposes is not allowed

- ✓ A sole proprietor uses the agricultural machinery in addition to agricultural works also for works in the woods
- ✓ An agricultural machine is used for snow-cleaning or road maintenance, which is not related to agriculture.

In drying facilities, the use of diesel fuel for specific purposes is allowed regardless of the fact whether the drying facilities are settled in one place or are mobile.

In commercial fishing

DIESEL FUEL FOR SPECIFIC PURPOSES USED IN COMMERCIAL FISHING

Diesel fuel for specific purposes may be used in fishing only by **fishers (sole proprietors) who have a valid commercial fishing permit**.

It is allowed to use the fuel **for fishing in fishing vessels only**.