

**ARE YOU AN “ELIGIBLE VESSEL”?**  
**(PLEASE READ THIS CAREFULLY BEFORE COMPLETING FORM CR1)**

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**PRIVATE PLEASURE CRAFT**

A “private pleasure craft” is defined (Article 14(1)(C) of Directive 2003/96/EC) as: “any craft used by its owner or the natural or legal person who enjoys its use, either through hire or through any other means, for other than commercial purposes, and in particular, other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities”.

**ELIGIBILITY FOR RELIEF OF DUTY AS A COMMERCIAL USER**

1. The following types of vessel, in commercial use on marine voyages, are “eligible vessels” and may claim relief.
  - Dive boats
  - UK Fishing boats
  - Ferries, lighters, pilot boats, tugs, tenders and other similar vessels
  - Certain safety/rescue vessels
  
2. If you have a business which hires out vessels then you may be able to claim relief even where the vessel is used for pleasure purposes. For example, you can claim relief on: marine voyages of boats used for pleasure trips carrying paying passengers; and marine voyages of boats hired out for diving, fishing, water skiing etc carrying paying passengers and/or appropriate equipment and/or providing specialised services.

<b>Some examples of hires and their eligibility for relief are:</b>			
If you hire out a boat	with a crew		you can claim relief on the fuel used.
If you hire out a boat	without a crew	and the hirer uses the boat for pleasure purposes	you cannot claim relief on the fuel used as this is a private charter.
If you	as the hirer or owner of a boat	take paying passengers on a diving/fishing trip	you can claim relief on the fuel used if this is a marine voyage.
If you	as the hirer or owner of a boat	take non-paying passengers on a diving/fishing trip	you cannot claim relief on the fuel used as the voyage is entirely for pleasure purposes.

These examples are not an exhaustive list. If you have any difficulties in deciding whether or not your vessel is eligible for relief, please contact HMRC for advice.