

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends Schedule 1 to the Hydrocarbon Oil Duties Act 1979.

Article 3 amends the definition of agricultural tractors to (a) make clear that any combination of the permitted activities is permitted also and (b) include tractors used for spreading material on roads to deal with frost, ice or snow.

Article 4 makes a similar amendment to the definition of light agricultural vehicles.

Article 5 makes a similar amendment to the definition of agricultural material handlers.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.