

## **Position Statement**

### **Determining when waste 'unused' fuel ceases to be waste**

This position statement *only* relates to when waste 'unused' aviation fuel, marine fuel, petrol and diesel can be considered to be fully recovered.

The concept of waste can not be interpreted restrictively. Case law dictates that whether something is waste must be determined by reference to all the circumstances (on a case by case basis), having regard to the Waste Framework Directive and the need to ensure that its effectiveness is not undermined. SEPA can however, make use of established definitions within existing waste legislation and take into account principles established by court judgements when considering individual cases.

This document should be read in conjunction with SEPA Guidance entitled 'Is it waste. Understanding the definition of waste'. Ultimately, however, the interpretation of the definition of waste is for the Courts, either within the UK or at European level, to decide.

SEPA considers that waste 'unused', uncontaminated aviation and marine fuel, petrol and diesel is fully recovered before it is used if:

- it is not contaminated (and therefore poses no risks to the environment or human health over and above the virgin equivalent fuel);
- there is certainty that it will be used for its original purpose, not simply stored in anticipation of being used; *and*
- there is no further intent or requirement to discard it.

*This document deals only with definition of waste issues and advice should be sought from Customs and Excise on any duty that must be paid for fuels that have ceased to be waste.*

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