



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

57 Determination of consideration for fuel supplied for private use

- (1) This section has effect to determine the consideration referred to in section 56(7) in respect of any one vehicle; and in this section—
- “the prescribed accounting period” means that in respect of supplies in which the consideration is to be determined; and
- “the individual” means the individual to whom those supplies are treated as made.
- (2) Where the prescribed accounting period is a period of 3 months, the consideration appropriate to any vehicle is that specified in relation to a vehicle of the appropriate description in the second column of Table A below.
- (3) Where the prescribed accounting period is a period of one month, the consideration appropriate to any vehicle is that specified in relation to a vehicle of the appropriate description in the third column of Table A below.

TABLE A

<i>Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)</i>	<i>3 month period</i>	<i>1 month period</i>
	<i>£</i>	<i>£</i>
Diesel engine		
2000 or less	145	48
More than 2000	187	62

Status: This is the original version (as it was originally enacted).

<i>Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)</i>	<i>3 month period</i>	<i>1 month period</i>
	<i>£</i>	<i>£</i>
Any other type of engine		
1400 or less	160	53
More than 1400 but not more than 2000	202	67
More than 2000	300	100

- (4) The Treasury may by order taking effect from the beginning of any prescribed accounting period beginning after the order is made substitute a different Table for Table A for the time being set out above.
- (5) Where, by virtue of section 56(8), subsection (7) of that section has effect as if, in the prescribed accounting period, supplies of fuel for private use made in respect of 2 or more vehicles were made in respect of only one vehicle, the consideration appropriate shall be determined as follows—
- (a) if each of the 2 or more vehicles falls within the same description of vehicle specified in Table A above, that Table shall apply as if only one of the vehicles were to be considered throughout the whole period, and
 - (b) if one of those vehicles falls within a description of vehicle specified in that Table which is different from the other or others, the consideration shall be the aggregate of the relevant fractions of the consideration appropriate for each description of vehicle under that Table.
- (6) For the purposes of subsection (5)(b) above, the relevant fraction in relation to any vehicle is that which the part of the prescribed accounting period in which fuel for private use was supplied in respect of that vehicle bears to the whole of that period.
- (7) In the case of a vehicle having an internal combustion engine with one or more reciprocating pistons, its cubic capacity for the purposes of Table A above is the capacity of its engine as calculated for the purposes of the Vehicle Excise and Registration Act 1994.
- (8) In the case of a vehicle not falling within subsection (7) above, its cubic capacity shall be such as may be determined for the purposes of Table A above by order by the Treasury.