
STATUTORY INSTRUMENTS

1992 No.733

VALUE ADDED TAX

The Value Added Tax (Increase of Consideration for Fuel) Order 1992

Made - - - - *12th March 1992*
Laid before the House of
Commons - - - - *12th March 1992*
Coming into force
in accordance with article 1
below

The Treasury, in exercise of the powers conferred on them by paragraph 4 of Schedule 6 to the Finance Act 1986⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Consideration for Fuel) Order 1992 and shall come into force in relation to a taxable person from the beginning of the first of his prescribed accounting periods which begins after 5 April 1992.

2. For Table A in paragraph 2 of Schedule 6 to the Finance Act 1986, there shall be substituted the following—

“TABLE A

Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)	3 month period	1 month period
	£	£
Diesel engine 2000 or less	115	38
More than 2000	148	49
Any other type of engine 1400 or less	125	42

(1) 1986 c. 41.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)	3 month period	1 month period
More than 1400 but not more than 2000	158	53
More than 2000	235	78”

3. For Table B in paragraph 3 of Schedule 6 to the Finance Act 1986, there shall be substituted the following—

“TABLE B

Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)	3 month period	1 month period
	£	£
Diesel engine 2000 or less	58	19
More than 2000	74	25
Any other type of engine 1400 or less	63	21
More than 1400 but not more than 2000	79	26
More than 2000	118	39”

Thomas Sackville
Irvine Patnick
Two of the Lords Commissioners of Her
Majesty’s Treasury

12th March 1992

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which will apply to taxable persons from their prescribed accounting periods beginning on or after 6 April 1992, amends Table A and Table B of Schedule 6 to the Finance Act 1986. These tables set out the fixed scales used as the basis for charging VAT on road fuel provided by businesses for private motoring. The Order introduces a separate and lower scale for taxing diesel fuel, and increases the existing fuel scale for taxing other fuels.