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STATUTORY INSTRUMENTS

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**2001 No. 736**

**The Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2001**

2. For Table A in section 57 of the Value Added Tax Act 1994(1) there shall be substituted the following—

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*“TABLE A*

<i>Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)</i>	<i>12 month period</i>	<i>3 month period</i>	<i>1 month period</i>
	£	£	£
Diesel engine			
2000 or less	900.00	225.00	75.00
More than 2000	1,145.00	286.00	95.00
Any other type of engine			
1400 or less	970.00	242.00	80.00
More than 1400 but not more than 2000	1,230.00	307.00	102.00
More than 2000	1,815.00	453.00	151.00”.

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(1) Table A was last substituted by S.I.2000/811.