

2001 No. 736

VALUE ADDED TAX

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

Made - - - - - 7th March 2001

Laid before the House of Commons - - - - - 7th March 2001

Coming into force - - - - - 6th April 2001

The Treasury, in exercise of the powers conferred on them by sections 57(4) of the Value Added Tax Act 1994(a) and of all other powers enabling them in that behalf, hereby make the following Order:

1.—(1) This Order may be cited as the Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2001 and shall come into force on 6th April 2001.

(2) It shall take effect in relation to a taxable person from the beginning of his first prescribed accounting period beginning after 5th April 2001.

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

“

<i>TABLE A</i>			
<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

”.

Jim Dowd and Greg Pope

Two of the Lords Commissioners
of Her Majesty's Treasury

7th March 2001

(a) 1994 c. 23.

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

EXPLANATORY NOTE

(This note is not part of the Order)

VAT is payable if road fuel of a business is used for private motoring. The VAT due must be calculated using flat-rate values related to engine type and size(a).

This Order reduces those flat-rates by an average of 3 per cent for diesel vehicles and 5 per cent for those using other fuels. This reflects the reduction in road fuel costs which has occurred since Table A in section 57 of the Value Added Tax Act 1994 (c. 23) was last amended(b).

The new rates apply to any relevant accounting period starting after 5th April 2001(c).

(a) Sections 56 and 57 of the Value Added Tax Act 1994.

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

(c) See articles 1(2) and 2 of the Order.

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