

2002 No. 1099

VALUE ADDED TAX

The Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2002

Made - - - - - *17th April 2002*
Laid before the House of Commons *17th April 2002*
Coming into force - - - - - *1st May 2002*

The Treasury, in exercise of the powers conferred on them by section 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 2002 and comes into force on 1st May 2002.

(2) It takes effect in relation to a taxable person from the beginning of his first prescribed accounting period beginning after 30th April 2002.

2. For Table A in section 57 of the Value Added Tax Act 1994(b), substitute 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	850.00	212.00	70.00
More than 2000	1075.00	268.00	89.00
Any other type of engine			
1400 or less	905.00	226.00	75.00
More than 1400 but not more than 2000	1145.00	286.00	95.00
More than 2000	1690.00	422.00	140.00

Tony McNulty
Anne McGuire
 Two of the Lords Commissioners
 of Her Majesty's Treasury

17th April 2002

(a) 1994 c. 23.

(b) Table A was last substituted by S.I. 2001/736.

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 6 per cent for diesel vehicles and 7 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 30th April 2002(c).

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

(b) Table A was last substituted by S.I. 2001/736.

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

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