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STATUTORY INSTRUMENTS

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**2004 No. 776**

**VALUE ADDED TAX**

**The Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2004**

*Made* - - - - *17th March 2004*  
*Laid before the House of*  
*Commons* - - - - *17th March 2004*  
*Coming into force* - - *1st May 2004*

The Treasury, in exercise of the powers conferred on them by section 57(4) of the Value Added Tax Act 1994(1), 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 2004 and comes into force on 1st May 2004.

(2) It takes effect in relation to a taxable person from the beginning of his first prescribed accounting period beginning after 30th April 2004.

2. For Table A in section 57 of the Value Added Tax Act 1994(2) substitute —

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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>
	<i>£</i>	<i>£</i>	<i>£</i>
Diesel engine			
2000 or less	865	216	72
More than 2000	1095	273	91
Any other type of engine			
1400 or less	930	232	77

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(1) 1994 c. 23.

(2) Table A was last substituted by S.I.2003/1057.

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**Status:** This is the original version (as it was originally made).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

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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>
	<i>£</i>	<i>£</i>	<i>£</i>
More than 1400 but not more than 2000	1175	293	97
More than 2000	1730	432	144

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17th March 2004

*John Heppell*  
*Nick Ainger*  
Two of the Lords Commissioners of Her Majesty's Treasury

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## 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<sup>(3)</sup>.

This Order reduces those flat-rates by an average of 3.74 per cent for diesel vehicles and 2.25 per cent for those using other fuels. This reflects the decrease 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<sup>(4)</sup>.

The new rates apply to any prescribed accounting period starting after 30th April 2004<sup>(5)</sup>.

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<sup>(3)</sup> Sections 56 and 57 of the Value Added Tax Act 1994.

<sup>(4)</sup> Table A was last substituted by S.I. 2003/1057.

<sup>(5)</sup> See articles 1(2) and 2 of the Order.