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STATUTORY INSTRUMENTS

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**2005 No. 3290**

**VALUE ADDED TAX**

**The Value Added Tax (Input Tax) (Reimbursement  
by Employers of Employees' Business  
Use of Road Fuel) Regulations 2005**

*Made - - - - 30th November 2005*  
*Laid before the House of*  
*Commons - - 30th November 2005*  
*Coming into force 1st January 2006*

**THE VALUE ADDED TAX (INPUT TAX) (REIMBURSEMENT  
BY EMPLOYERS OF EMPLOYEES' BUSINESS  
USE OF ROAD FUEL) REGULATIONS 2005**

1. These Regulations may be cited as the Value Added Tax...
2. Regulation 5 shall apply where— (a) road fuel is supplied...
3. Where all the road fuel is used for the purposes...
4. Where only part of the road fuel is used for...
5. Where this regulation applies, subject to regulation 6, the amount...
6. These regulations only apply where the taxable person holds a...
7. In these regulations, “use for the purposes of the taxable...

Signature

Explanatory Note