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STATUTORY INSTRUMENTS

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**1998 No. 788**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Consideration for Fuel) Order 1998**

*Made* - - - - *17th March 1998*  
*Laid before the House of*  
*Commons* - - - - *17th March 1998*  
*Coming into force in accordance with Article 1 below*

The Treasury, in exercise of the powers conferred on them by section 57(4) of the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Consideration for Fuel) Order 1998 and shall come into force in relation to a taxable person from the beginning of the first of his prescribed accounting periods which begins after 5th April 1998.

2. For Table A in section 57(3) of the Value Added Tax Act 1994(2) there shall be substituted the following—

**“TABLE A**

<i>Description of vehicle</i>	<i>12 month period</i>	<i>3 month period</i>	<i>1 month period</i>
	£	£	£
Diesel engine 2000 or less	785.00	196.00	65.00
More than 2000	995.00	248.00	82.00
Any other type of engine 1400 or less	850.00	212.00	70.00
More than 1400 but not more than 2000	1075.00	268.00	89.00

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(1) 1994 c. 23.

(2) Table A was substituted by S.I.1996/2948.

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**Status:** This is the original version (as it was originally made).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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<i>Description of vehicle</i>	<i>12 month period</i>	<i>3 month period</i>	<i>1 month period</i>
	£	£	£
More than 2000	1585.00	396.00	132.00”

17th March 1998

*Graham Allen*  
*Jim Dowd*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which will apply to taxable persons from their prescribed accounting periods beginning on or after 6th April 1998, amends Table A of section 57(3) of the Value Added Tax Act 1994 (c. 23). This Table sets out the fixed scales used as the basis for charging VAT on road fuel provided by businesses for private motoring. The Order increases the scales by an average of 6% in relation to both diesel and other fuels.