



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 1

VALUE ADDED TAX

2 Cars: determination of consideration for fuel supplied for private use

- (1) Section 57 of VATA 1994 (determination of consideration for fuel supplied for private use) is amended as follows.
- (2) After subsection (4) (power of Treasury by order to substitute a different Table for Table A) insert—

“(4A) The power conferred by subsection (4) above includes power to substitute for Table A a Table (whether or not of the same or a similar configuration) where any description of vehicle may be by reference to any one or more of the following—

- (a) the CO₂ emissions figure for the vehicle;
- (b) the type or types of fuel or power by which the vehicle is, or is capable of being, propelled;
- (c) the cylinder capacity of the engine in cubic centimetres.

(4B) The provision that may be included in any such Table includes provision for the purpose of enabling the consideration to be determined by reference to the Table—

- (a) by applying a percentage specified in the Table to a monetary amount specified in the Table, or
- (b) by any other method.

(4C) Table A, as from time to time substituted by virtue of subsection (4A) above, may be implemented or supplemented by either or both of the following—

- (a) provision in Rules inserted before the Table, prescribing how the consideration is to be determined by reference to the Table;

Status: This is the original version (as it was originally enacted).

- (b) provision in Notes inserted after the Table in accordance with the following provisions of this section.
- (4D) The provision that may be made in Notes includes provision—
- (a) with respect to the interpretation or application of the Table or any Rules or Notes;
 - (b) with respect to the figure that is to be regarded as the CO₂ emissions figure for any vehicle or any particular description of vehicle;
 - (c) for treating a vehicle as a vehicle with a particular CO₂ emissions figure;
 - (d) for treating a vehicle with a CO₂ emissions figure as a vehicle with a different CO₂ emissions figure;
 - (e) for or in connection with determining the consideration appropriate to vehicles of any particular description (in particular, vehicles falling within any one or more of the descriptions in subsection (4E) below).
- (4E) The descriptions are—
- (a) vehicles capable of being propelled by any particular type or types of fuel or power;
 - (b) vehicles first registered before 1st January 1998;
 - (c) vehicles first registered on or after that date which satisfy the condition in subsection (4F) below (registration without a CO₂ emissions figure).
- (4F) The condition is that the vehicle is not one which, when it is first registered, is so registered on the basis of—
- (a) an EC certificate of conformity that specifies a CO₂ emissions figure, or
 - (b) a UK approval certificate that specifies such a figure.
- (4G) Any Rules or Notes do not form part of the Table, but the Treasury, by order taking effect from the beginning of any prescribed accounting period beginning after the order is made, may—
- (a) insert Rules or Notes,
 - (b) vary or remove Rules or Notes, or
 - (c) substitute any or all Rules or Notes.”.
- (3) In subsection (5) (fuel supplied for 2 or more vehicles)—
- (a) in paragraph (a), for “Table A above, that Table” substitute “Table A above or any Notes, that Table and those Notes”;
 - (b) in paragraph (b), after “that Table”, in both places, insert “or those Notes”.
- (4) In subsection (7) (cubic capacity of internal combustion engine with reciprocating pistons) after “for the purposes of Table A above” insert “and any Notes”.
- (5) In subsection (8) (cubic capacity in other cases) after “for the purposes of Table A above” insert “and any Notes”.
- (6) After subsection (8) insert—
- “(9) In this section—
- “CO₂ emissions figure” means a CO₂ emissions figure expressed in grams per kilometre driven;

“EC certificate of conformity” means a certificate of conformity issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as from time to time amended;

“Notes” means Notes inserted by virtue of subsection (4C)(b) above;

“Rules” means Rules inserted by virtue of subsection (4C)(a) above;

“UK approval certificate” means a certificate issued under—

- (a) section 58(1) or (4) of the Road Traffic Act 1988, or
- (b) Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981.

(10) If the Treasury consider it necessary or expedient to do so in consequence of—

- (a) the form or content of any Table substituted or to be substituted by virtue of subsection (4A) above, or
- (b) any provision included or to be included in Rules or Notes,

they may by order amend, repeal or replace so much of this section as for the time being follows subsection (1) and precedes Table A and relates to the use of that Table.”.

(7) The amendments made by this section come into force on such day or days as the Treasury may appoint by order made by statutory instrument; and different days may be so appointed for different purposes.