
STATUTORY INSTRUMENTS

1993 No. 2952

VALUE ADDED TAX

The Value Added Tax (Increase of Consideration for Fuel) (No. 2) Order 1993

Made - - - - 30th November 1993
Laid before the House of
Commons - - - - 30th November 1993
Coming into force in accordance with article 1

The Treasury, in exercise of the powers conferred on them by paragraph 4 of Schedule 6 to the Finance Act 1986⁽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) (No. 2) Order 1993 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 1994.

2. For Table A in paragraph 2 of Schedule 6 to the Finance Act 1986⁽²⁾ there shall be substituted the following:

TABLE A

Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)	3-month period	1-month period
	£	£
Diesel engine		
2000 or less	145	48
More than 2000	187	62
Any other type of engine		
1400 or less	160	53

(1) 1986 c. 41. Paragraph 4 of Schedule 6 was amended by section 43(3) of the Finance Act 1993 (c. 34).
(2) Table A was substituted by S. I. 1993/765.

Status: This is the original version (as it was originally made).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

Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)	3-month period £	1-month period £
More than 1400 but not more than 2000	202	67
More than 2000	300	100

3. Article 2 of the Value Added Tax (Increase of Consideration for Fuel) Order 1993(3) is hereby revoked.

30th November 1993

Tim Wood
Timothy Kirkhope
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 6 April 1994, amends Table A of Schedule 6 to the Finance Act 1986. 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 existing fuel scales by 6%.

The opportunity is taken to revoke article 2 of the Value Added Tax (Increase of Consideration for Fuel) Order 1993 which also substituted Table A and has become spent as a result of this Order.