
STATUTORY INSTRUMENTS

1993 No. 765

VALUE ADDED TAX

The Value Added Tax (Increase of Consideration for Fuel) Order 1993

Made - - - - *16th March 1993*
Laid before the House of
Commons - - - - *16th March 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) 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 1993.

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	138	46
More than 2000	178	59
Any other type of engine		
1400 or less	150	50

(1) 1986 c. 41.

(2) Table A was substituted by S.I.1992/733.

Status: This is the original version (as it was originally made).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	190	63
More than 2000	283	94

3. Article 2 of the Value Added Tax (Increase of Consideration for Fuel) Order 1992(3) is hereby revoked.

Tim Wood
Nicholas Baker
Two of the Lords Commissioners of Her Majesty's Treasury

16th March 1993

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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 1993, substitutes a new table for Table A of Schedule 6 to the Finance Act 1986. This table sets out the fixed scale used as the basis for charging tax on road fuel provided by businesses for private motoring. The Order increases the existing scale by 20 per cent.

The opportunity is taken to revoke article 2 of the Value Added Tax (Increase of Consideration for Fuel) Order 1992 which also substituted Table A and has become spent as a result of this Order.