
STATUTORY INSTRUMENTS

1996 No. 2948

VALUE ADDED TAX

The Value Added Tax (Increase of Consideration for Fuel) Order 1996

Made - - - - 26th November 1996
Laid before the House of
Commons - - - - 26th November 1996
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 1996 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 1997.

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 (Type of engine and cylinder capacity in cubic centimetres)</i>	<i>12 month period</i>	<i>3 month period</i>	<i>1 month period</i>
	£	£	£
Diesel engine 2000 or less	740	185	61
More than 2000	940	235	78
Any other type of engine 1400 or less	800	200	66
More than 1400	1,010	252	84

(1) 1994 c. 23.

(2) Table A was substituted by S.I.1995/3040.

Status: This is the original version (as it was originally made).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

<i>Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)</i>	<i>12 month period</i>	<i>3 month period</i>	<i>1 month period</i>
	£	£	£
but not more than 2000			
More than 2000	1,490	372	124”

26th November 1996

Bowen Wells
Michael Bates
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 1997, 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 15% in relation to diesel and by an average of 13% in relation to other fuels.