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STATUTORY INSTRUMENTS

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**2000 No. 811**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Consideration for Fuel) Order 2000**

<i>Made</i>	- - - -	<i>21st March 2000</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st March 2000</i>
<i>Coming into force</i>	- -	<i>6th April 2000</i>

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

**1.**—(1) This Order may be cited as the Value Added Tax (Increase of Consideration for Fuel) Order 2000 and shall come into force on 6th April 2000.

(2) It shall take effect in relation to a taxable person from the beginning of his first prescribed accounting period beginning after 5th April 2000.

**2.** For Table A in section 57 of the Value Added Tax Act 1994<sup>(2)</sup> 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	930.00	232.00	77.00
More than 2000	1180.00	295.00	98.00
Any other type of engine			

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(1) 1994 c. 23.

(2) Table A was last substituted by S.I. 1998/788.

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**Status:** This is the original version (as it was originally made).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 (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>
	£	£	£
1400 or less	1025.00	256.00	85.00
More than 1400 but not more than 2000	1300.00	325.00	108.00
More than 2000	1915.00	478.00	159.00".

*David Jamieson*

*Jim Dowd*

Two of the Lords Commissioners of Her Majesty's Treasury

21st March 2000

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## EXPLANATORY NOTE

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

VAT is payable if road fuel of a business is used for private motoring. The VAT due must be calculated using flat-rate values related to engine type and size<sup>(3)</sup>.

This Order increases those flat-rates by an average of 18.5 per cent for diesel vehicles and 21 per cent for those using other fuels<sup>(4)</sup>.

The new rates apply to any relevant accounting period starting after 5th April 2000<sup>(5)</sup>.

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<sup>(3)</sup> Sections 56 and 57 of the Value Added Tax Act 1994.

<sup>(4)</sup> By substituting Table A in section 57 of the Value Added Tax Act 1994.

<sup>(5)</sup> See articles 1(2) and 2 of the Order.