

**2009 No. 1030**

**VALUE ADDED TAX**

**The Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2009**

<i>Made</i> - - - -	<i>22nd April 2009</i>
<i>Laid before the House of Commons</i>	<i>22nd April 2009</i>
<i>Coming into force</i> - -	<i>1st May 2009</i>

The Treasury make the following Order in exercise of the powers conferred by section 57(4) and (4A) of the Value Added Tax Act 1994(a).

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2009.

(2) The Order comes into force on 1st May 2009 and has effect from the beginning of prescribed accounting periods beginning on or after that date.

**Substitution of Table A in section 57(3) of the Value Added Tax Act 1994**

2. In section 57(3) of the Value Added Tax Act 1994 (determination of consideration for fuel supplied for private use) for Table A(b) substitute—

**“Table A**

<i>Description of vehicle: vehicle’s CO2 emissions figure</i>	<i>12 month period £</i>	<i>3 month period £</i>	<i>1 month period £</i>
120 or less	505.00	126.00	42.00
125	755.00	189.00	63.00
130	755.00	189.00	63.00
135	755.00	189.00	63.00
140	805.00	201.00	67.00
145	855.00	214.00	71.00
150	905.00	226.00	75.00
155	960.00	239.00	79.00
160	1,010.00	251.00	83.00

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(a) 1994 c.23; subsection (4A) of section 57 was inserted by section 2 of the Finance (No.2) Act 2005 (c.22).  
(b) Table A was last substituted by S.I. 2008/722.

165	1,060.00	264.00	88.00
170	1,110.00	276.00	92.00
175	1,160.00	289.00	96.00
180	1,210.00	302.00	100.00
185	1,260.00	314.00	104.00
190	1,310.00	327.00	109.00
195	1,360.00	339.00	113.00
200	1,410.00	352.00	117.00
205	1,465.00	365.00	121.00
210	1,515.00	378.00	126.00
215	1,565.00	390.00	130.00
220	1,615.00	403.00	134.00
225	1,665.00	416.00	138.00
230	1,715.00	428.00	142.00
235 or more	1,765.00	441.00	147.00”

*Steve McCabe*  
*Bob Blizzard*

22nd April 2009

Two of the Lords Commissioners to Her Majesty's Treasury

## 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 amounts are set out in Table A in section 57(3) of the Value Added Tax Act 1994 (c.23), which applies flat rate values to vehicles based on their CO<sub>2</sub> emissions. Section 57(4) provides that the Treasury may by order taking effect from the beginning of any prescribed accounting period substitute a new table for Table A. New tables have been substituted annually to ensure the flat rates reflect the increase in road fuel costs. The most recent amendment was the Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2008 (S.I. 2008/722).

Section 57(4A) of the Value Added Tax Act 1994 was inserted by section 2 of the Finance (No.2) Act 2005, by virtue of SI 2007/946. This provision gives the power to substitute a table which describes vehicles by reference to their CO<sub>2</sub> emissions figure. The new flat rates have been calculated in line with the average cost of fuel applicable in April 2009. Where a vehicle does not have a CO<sub>2</sub> emissions figure, the Notes to the Table apply a CO<sub>2</sub> emissions figure by reference to the vehicle's engine size. The new rates apply to any prescribed accounting period starting after 30th April 2009.

Council Decision 659/2006/EC of 25th September 2006 (O.J. No. L 272. 3.10.2006, p.15) authorises the United Kingdom to fix the proportion of value added tax relating to expenditure on fuel used for private purposes in business cars on a flat rate basis. That proportion is required to be expressed in fixed amounts and established on the basis of the CO<sub>2</sub> emissions level of the type of vehicle that reflect fuel consumption. The amounts must be adjusted annually to reflect changes in the average cost of fuel.

A full and final impact assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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£4.00