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*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph C1. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### VALUATION: SPECIAL CASES

#### [<sup>F1</sup>PART 1

##### VALUATION OF SUPPLIES OF FUEL FOR PRIVATE USE

#### Textual Amendments

- F1** Sch. 6 Pt. 1 inserted (with effect in accordance with Sch. 38 para. 7(1) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 38 para. 2](#)

#### *Interpretation*

- C1 (1) For the purposes of this Part of this Schedule—
- (a) any reference to an individual's own car is to be construed as including any car of which for the time being the individual has the use, other than a car allocated to the individual,
  - (b) subject to sub-paragraph (2), a car is at any time to be taken to be allocated to an individual if at that time it is made available (without any transfer of the property in it) either to the individual or to any other person, and is so made available by reason of the individual's employment and for private use, and
  - (c) fuel provided by an employer to an employee and fuel provided to any person for private use in a car which, by virtue of paragraph (b), is for the time being taken to be allocated to the employee is to be taken to be provided to the employee by reason of the employee's employment.
- (2) For the purposes of this Part of this Schedule, in any prescribed accounting period a car is not regarded as allocated to an individual by reason of the individual's employment if—
- (a) in that period it was made available to, and actually used by, more than one of the employees of one or more employers and, in the case of each of them, it—
    - (i) was made available to that employee by reason of the employment, but
    - (ii) was not in that period ordinarily used by any one of them to the exclusion of the others,
  - (b) in the case of each of the employees, any private use of the car made by the employee in that period was merely incidental to the employee's other use of it in that period, and
  - (c) in that period it was not normally kept overnight on or in the vicinity of any residential premises where any of the employees was residing, except while

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being kept overnight on premises occupied by the person making the car available to them.

(3) In this Part of this Schedule—

“employment” includes any office, and related expressions are to be construed accordingly;

“car” means a motor car as defined by paragraph 1A(4) and (5);

“road fuel” means hydrocarbon oil as defined by the Hydrocarbon Oil Duties Act 1979 (see section 1(2) of that Act) on which duty has been or is required to be paid in accordance with that Act.

(4) The Treasury may, by order, amend the definition of “road fuel” in subparagraph (3).]

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