
STATUTORY INSTRUMENTS

1995 No. 3040

VALUE ADDED TAX

The Value Added Tax (Increase of Consideration for Fuel) Order 1995

Made - - - - 28th November 1995
Laid before the House of Commons - - - - 28th November 1995
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 1995 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 1996.
2. For Table A in section 57(3) of the Value Added Tax Act 1994 there shall be substituted the following—

“TABLE A

Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)	12 month period	3 month period	1 month period
	£	£	£
Diesel engine			
2000 or less	640	160	53
More than 2000	820	205	68
Any other type of engine			

(1) 1994 c. 23.

Status: This is the original version (as it was originally made).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)	12 month period	3 month period	1 month period
	£	£	£
1400 or less	710	177	59
More than 1400 but not more than 2000	890	222	74
More than 2000	1320	330	110”

28th November 1995

Derek Conway
Simon Burns
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 1996, amends Table A of Section 57(3) of the Value Added Tax Act 1994. 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 5 per cent.