Status: This is the original version (as it was originally made).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

## **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 1998, 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 6% in relation to both diesel and other fuels.