

## Value Added Tax

### VAT Fuel Scale Charges:

Where businesses buy fuel which has some degree of private use, they must account for output VAT on a scale charge. This is based on the CO2 emissions (rounded down to the next multiple of 5).

In his Pre Budget report on 24 November 2008, the Chancellor announced that the standard rate of VAT was being temporarily reduced to 15% for thirteen months starting on 1 December 2008. It will revert to 17.5% on 1 January 2010.

These are the charges which apply from the start of the first prescribed accounting period beginning on or after 1 December 2008.

CO2 band	VAT fuel scale charge, 12 month period	VAT on 12 month charge	VAT fuel scale charge, 3 month period	VAT on 3 month charge	VAT fuel scale charge, 1 month period	VAT on 1 month charge
	£	£	£	£	£	£
120 or less	555	72.39	138	18	46	6
125 - 139	830	108.26	207	27	69	9
140 - 144	885	115.43	221	28.83	73	9.52
145 - 149	940	122.61	234	30.52	78	10.17
150 - 154	995	129.78	248	32.35	82	10.7
155 - 159	1,050	136.96	262	34.17	87	11.35
160 - 164	1,105	144.13	276	36	92	12
165 - 169	1,160	151.3	290	37.83	96	12.52
170 - 174	1,215	158.48	303	39.52	101	13.17
175 - 179	1,270	165.65	317	41.35	105	13.7
180 - 184	1,325	172.83	331	43.17	110	14.35
185 - 189	1,380	180	345	45	115	15
190 - 194	1,435	187.17	359	46.83	119	15.52
195 - 199	1,490	194.35	373	48.65	124	16.17
200 - 204	1,545	201.52	386	50.35	128	16.7
205 - 209	1,605	209.35	400	52.17	133	17.35
210 - 214	1,660	216.52	414	54	138	18
215 - 219	1,715	223.7	428	55.83	142	18.52
220 - 224	1,770	230.87	442	57.65	147	19.17
225 - 229	1,825	238.04	455	59.35	151	19.7
230 - 234	1,880	245.22	469	61.17	156	20.35
235 or more	1,935	252.39	483	63	161	21