

# VAT updated valuation table: road fuel scale charges from 1 May 2017 to 30 April 2018

The VAT road fuel scale charges are amended with effect from 1 May 2017. Businesses must use the new scales from the start of the next prescribed accounting period beginning on or after 1 May 2017.

The valuation table sets out the new scale charges (a VAT inclusive amount). This table must be operated in accordance with the notes to the table and these are set out below.

The VAT rate tables set out the VAT to be charged if you account for VAT on an annual, quarterly or monthly basis.

## 1. Valuation table

Description of vehicle: vehicles CO2 emissions figure	VAT inclusive consideration for a 12 month prescribed accounting period (£)	VAT inclusive consideration for a 3 month prescribed accounting period (£)	VAT inclusive consideration for a 1 month prescribed accounting period (£)
120 or less	563	140	46
125	842	211	70
130	901	224	74
135	955	238	79
140	1,013	252	84
145	1,068	267	88
150	1,126	281	93
155	1,180	295	98
160	1,239	309	102
165	1,293	323	107
170	1,351	337	111
175	1,405	351	116
180	1,464	365	121
185	1,518	379	125
190	1,577	393	131
195	1,631	408	136
200	1,689	422	140
205	1,743	436	145
210	1,802	449	149
215	1,856	463	154
220	1,914	478	159
225 or more	1,969	492	163

## 1.1 Notes to the CO2 emission figures

Where the CO2 emission figure is not a multiple of 5, the figure is rounded down to the next multiple of 5 to determine the level of the charge.

For a bi-fuel vehicle which has 2 CO2 emissions figures, the lower of the 2 figures should be used. For cars which are too old to have a CO2 emissions figure, you should identify the CO2 band based on engine size. If its cylinder capacity is:

- 1,400cc or less: use band 140
- 1,401cc to 2,000cc: use band 175
- 2,001cc or above: use band 225 or more

## 1.2 Notes to the valuation table

1. For a car of a description in the first column of the valuation table, the value on the flat-rate basis of all supplies of road fuel made to any one individual in respect of that car for a prescribed accounting period is the amount specified under whichever of the second, third or fourth columns corresponds with the length of the prescribed accounting period.
2. Where a CO2 emissions figure is specified in relation to a car in a UK approval certificate or in a certificate of conformity issued by a manufacturer in another member state corresponding to a UK approval certificate (corresponding certificate of conformity), if:
  - only one figure is specified in the certificate, that figure is the car's CO2 emissions figure for those purposes
  - more than one figure is specified in the certificate, the figure specified as the CO2 (combined) emissions figure is the car's CO2 emissions figure for those purposes
  - separate CO2 emissions figures are specified for different fuels, the lowest figure specified, or, in a case within the sub-paragraph above, the lowest CO2 (combined) emissions figure specified is the car's CO2 emissions figure for those purposes
3. For the purpose of paragraph 2, if the car's CO2 emissions figure is not a multiple of 5 it is rounded down to the nearest multiple of 5 for those purposes.
4. Where no UK approval certificate or corresponding certificate of conformity is issued in relation to a car, or where a certificate is issued but no emissions figure is specified in it, the car's CO2 emissions figure for the purposes of the valuation table is:
  - 140 if the cylinder capacity is 1,400cc or less
  - 175 if the cylinder capacity is 1,401 to 2,000cc
  - 225 or more if the cylinder capacity is 2,001cc or more

5. For the purpose of paragraph 4, the car's cylinder capacity is the capacity of its engine as calculated for the purposes of the Vehicle Excise and Registration Act 1994.
6. The flat-rate value of the supplies is determined as if the supplies made to the individual during those parts of the period were in respect of only one car in any case where:
  - o in a prescribed accounting period, there are supplies of fuel for private use to an individual in respect of one car for a part of the period and in respect of another car for another part of the period, and
  - o at the end of that period one of those cars neither belongs to, nor is allocated to, the individual
7. (1) Where paragraph 6 applies, the value of the supplies is to be determined as follows:
  - o if each of the 2 or more cars falls within the same description of car specified in the valuation table, the value specified in the valuation table for that description of car applies for the whole of the prescribed accounting period
  - o if one of those cars falls within a description of car specified in that table which is different from the others, the value of the supplies is the aggregate of the relevant fractions of the consideration appropriate for each description of car in the valuation table

(2) 'The relevant fraction' in relation to any car is that which the part of the prescribed accounting period in which fuel was supplied for private use in respect of the car bears to the whole of that period.
8. 'CO2 emissions figure' means a CO2 emissions figure expressed in grams per kilometre driven.
9. 'UK approval certificate' means a certificate issued under either:
  - o Section 58(1) or (4) of the Road Traffic Act 1988
  - o Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981

## 2. VAT rate tables

The VAT rate tables set out the VAT to be charged if you account for VAT on an annual, quarterly or monthly basis.

### 2.1 Annual charges

Businesses must use these new VAT fuel scale charges from the start of their next prescribed accounting period beginning on or after 1 May 2017.

CO2 band	VAT fuel scale charge, 12 month period (£)	VAT on 12 month charge (£)	VAT exclusive 12 month charge (£)
120 or less	563	93.83	469.17
125	842	140.33	701.67
130	901	150.17	750.83
135	955	159.17	795.83
140	1,013	168.83	844.17
145	1,068	178	890
150	1,126	187.67	938.33
155	1,180	196.67	983.33
160	1,239	206.50	1,032.50
165	1,293	215.50	1,077.50
170	1,351	225.17	1,125.83
175	1,405	234.17	1,170.83
180	1,464	244	1,220
185	1,518	253	1,265
190	1,577	262.83	1,314.17
195	1,631	271.83	1,359.17
200	1,689	281.50	1,407.50
205	1,743	290.50	1,452.50
210	1,802	300.33	1,501.67
215	1,856	309.33	1,546.67
220	1,914	319	1,595
225 or more	1,969	328.17	1,640.83

## 2.2 Quarterly charges

Businesses must use these new VAT fuel scale charges from the start of their next prescribed accounting period beginning on or after 1 May 2017.

CO2 band	VAT fuel scale charge, 3 month period (£)	VAT on 3 month charge (£)	VAT exclusive 3 month charge (£)
120 or less	140	23.33	116.67
125	211	35.17	175.83
130	224	37.33	186.67
135	238	39.67	198.33
140	252	42	210
145	267	44.50	222.50
150	281	46.83	234.17
155	295	49.17	245.83
160	309	51.50	257.50
165	323	53.83	269.17
170	337	56.17	280.83
175	351	58.50	292.50
180	365	60.83	304.17
185	379	63.17	315.83
190	393	65.50	327.50
195	408	68.00	340
200	422	70.33	351.67
205	436	72.67	363.33
210	449	74.83	374.17
215	463	77.17	385.83
220	478	79.67	398.33
225 or more	492	82	410

## 2.3 Monthly charges

Businesses must use these new VAT fuel scale charges from the start of their next prescribed accounting period beginning on or after 1 May 2017.

CO2 band	VAT fuel scale charge, 1 month period (£)	VAT on 1 month charge (£)	VAT exclusive 1 month charge (£)
120 or less	46	7.67	38.33
125	70	11.67	58.33
130	74	12.33	61.67
135	79	13.17	65.83
140	84	14.00	70.00
145	88	14.67	73.33
150	93	15.50	77.50
155	98	16.33	81.67
160	102	17	85
165	107	17.83	89.17
170	111	18.50	92.50
175	116	19.33	96.67
180	121	20.17	100.83
185	125	20.83	104.17
190	131	21.83	109.17
195	136	22.67	113.33
200	140	23.33	116.67
205	145	24.17	120.83
210	149	24.83	124.17
215	154	25.67	128.33
220	159	26.50	132.50
225 or more	163	27.17	135.83