

VAT updated valuation table: road fuel scale charges from 1 May 2020

The VAT road fuel scale charges are amended with effect from 1 May 2020. Businesses must use the new scales from the start of the next prescribed accounting period beginning on or after 1 May 2020.

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: 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	581	144	48
125	870	218	72
130	930	231	76
135	986	246	81
140	1,047	261	87
145	1,103	275	91
150	1,163	290	96
155	1,219	305	101
160	1,279	319	106
165	1,335	334	111
170	1,396	348	115
175	1,452	362	120
180	1,512	377	125
185	1,568	392	130
190	1,628	406	135
195	1,684	421	140
200	1,745	436	144
205	1,801	450	149
210	1,861	464	154
215	1,917	479	159
220	1,977	493	164
225 or more	2,033	508	168

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 2020.

CO2 band	VAT fuel scale charge, 12 month period (£)	VAT on 12 month charge (£)	VAT exclusive 12 month charge (£)
120 or less	581	96.83	484.17
125	870	145.00	725.00
130	930	155.00	775.00
135	986	164.33	821.67
140	1,047	174.50	872.50
145	1,103	183.83	919.17
150	1,163	193.83	969.17
155	1,219	203.17	1,015.83
160	1,279	213.17	1,065.83
165	1,335	222.50	1,112.50
170	1,396	232.67	1,163.33
175	1,452	242.00	1,210.00
180	1,512	252.00	1,260.00
185	1,568	261.33	1,306.67
190	1,628	271.33	1,356.67
195	1,684	280.67	1,403.33
200	1,745	290.83	1,454.17
205	1,801	300.17	1,500.83
210	1,861	310.17	1,550.83
215	1,917	319.50	1,597.50
220	1,977	329.50	1,647.50
225 or more	2,033	338.83	1,694.17

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 2020.

CO2 band	VAT fuel scale charge, 3 month period (£)	VAT on 3 month charge (£)	VAT exclusive 3 month charge (£)
120 or less	144	24.00	120.00
125	218	36.33	181.67
130	231	38.50	192.50
135	246	41.00	205.00
140	261	43.50	217.50
145	275	45.83	229.17
150	290	48.33	241.67
155	305	50.83	254.17
160	319	53.17	265.83
165	334	55.67	278.33
170	348	58.00	290.00
175	362	60.33	301.67
180	377	62.83	314.17
185	392	65.33	326.67
190	406	67.67	338.33
195	421	70.17	350.83
200	436	72.67	363.33
205	450	75.00	375.00
210	464	77.33	386.67
215	479	79.83	399.17
220	493	82.17	410.83
225 or more	508	84.67	423.33

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 2020.

CO2 band	VAT fuel scale charge, 1 month period (£)	VAT on 1 month charge (£)	VAT exclusive 1 month charge (£)
120 or less	48	8.00	40.00
125	72	12.00	60.00
130	76	12.67	63.33
135	81	13.50	67.50
140	87	14.50	72.50
145	91	15.17	75.83
150	96	16.00	80.00
155	101	16.83	84.17
160	106	17.67	88.33
165	111	18.50	92.50
170	115	19.17	95.83
175	120	20.00	100.00
180	125	20.83	104.17
185	130	21.67	108.33
190	135	22.50	112.50
195	140	23.33	116.67
200	144	24.00	120.00
205	149	24.83	124.17
210	154	25.67	128.33
215	159	26.50	132.50
220	164	27.33	136.67
225 or more	168	28.00	140.00