

<b>Value Added Tax (VAT) – Fuel scale charges</b>			
<b>Businesses must use these new VAT fuel scale charges from the start of their next prescribed accounting period beginning on or after 1 May 2013</b>			
<b>CO<sub>2</sub> band</b>	<b>VAT fuel scale charge, 3 month period, £</b>	<b>VAT on 3 month charge, £</b>	<b>VAT exclusive 3 month charge, £</b>
120 or less	168.00	28.00	140.00
125	253.00	42.17	210.83
130	269.00	44.83	224.17
135	286.00	47.67	238.33
140	303.00	50.50	252.50
145	320.00	53.33	266.67
150	337.00	56.17	280.83
155	354.00	59.00	295.00
160	371.00	61.83	309.17
165	388.00	64.67	323.33
170	404.00	67.33	336.67
175	421.00	70.17	350.83
180	438.00	73.00	365.00
185	455.00	75.83	379.17
190	472.00	78.67	393.33
195	489.00	81.50	407.50
200	506.00	84.33	421.67
205	523.00	87.17	435.83
210	539.00	89.83	449.17
215	556.00	92.67	463.33
220	573.00	95.50	477.50
225 or more	590.00	98.33	491.67

**VAT fuel scale charges<sup>27</sup>**

Businesses must use these new VAT fuel scale charges from the start of their next prescribed accounting period beginning on or after 1 May 2013.

CO <sub>2</sub> band	VAT fuel scale charge, 12 month period, £	VAT on 12 month charge, £	VAT exclusive 12 month charge, £
120 or less	675.00	112.50	562.50
125	1,010.00	168.33	841.67
130	1,080.00	180.00	900.00
135	1,145.00	190.83	954.17
140	1,215.00	202.50	1,012.50
145	1,280.00	213.33	1,066.67
150	1,350.00	225.00	1,125.00
155	1,415.00	235.83	1,179.17
160	1,485.00	247.50	1,237.50
165	1,550.00	258.33	1,291.67
170	1,620.00	270.00	1,350.00
175	1,685.00	280.83	1,404.17
180	1,755.00	292.50	1,462.50
185	1,820.00	303.33	1,516.67
190	1,890.00	315.00	1,575.00
195	1,955.00	325.83	1,629.17
200	2,025.00	337.50	1,687.50
205	2,090.00	348.33	1,741.67
210	2,160.00	360.00	1,800.00
215	2,225.00	370.83	1,854.17
220	2,295.00	382.50	1,912.50
225 or more	2,360.00	393.33	1,966.67

<sup>27</sup> Where the CO<sub>2</sub> emission figure is not a multiple of five, the figure is rounded down to the next multiple of five to determine the level of the charge. For a bi-fuel vehicle which has two CO<sub>2</sub> emissions figures, the lower of the two figures should be used. For cars which are too old to have a CO<sub>2</sub> emissions figure, you should identify the CO<sub>2</sub> band based on engine size, as follows:

- If its cylinder capacity is 1,400cc or less, use CO<sub>2</sub> band 140;
- If its cylinder capacity exceeds 1,400cc but does not exceed 2,000cc, use CO<sub>2</sub> band 175;
- If its cylinder capacity exceeds 2,000cc, use CO<sub>2</sub> band 225 or above.