



VALUE ADDED TAX ACT 1996

VALUE ADDED TAX (INCREASE OF CONSIDERATION FOR FUEL) ORDER 2000

Laid before Tynwald

16 May 2000

Coming into operation

6 April 2000

In exercise of the powers conferred on the Treasury by section 57(4) of the Value Added Tax Act 1996^(a), and of all other powers enabling it in that behalf, the following Order is hereby made:-

Citation and commencement

1. (1) This Order may be cited as the Value Added Tax (Increase of Consideration for Fuel) Order 2000 and shall be deemed to have come into operation on 6th April 2000.

(2) It shall take effect in relation to a taxable person from the beginning of his first prescribed accounting period beginning after 5th April 2000.

Amendment

2. For Table A in section 57 of the Value Added Tax Act 1996 substitute the following -

“TABLE A

Description of vehicle (Type of engine and cylinder capacity in cubic centimetres)	12 month period £	3 month period £	1 month period £
Diesel engine			
2000 or less	930.00	232.00	77.00
More than 2000	1180.00	295.00	98.00
Any other type of engine			
1400 or less	1025.00	256.00	85.00
More than 1400 but not more than 2000	1300.00	325.00	108.00
More than 2000	1915.00	478.00	159.00”

^(a) 1996 c.1.

Made this

Sun day of

April.

2000



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

VAT is payable if road fuel of a business is used for private motoring. The VAT due must be calculated using flat-rate values related to engine type and size.

This Order increases those flat-rates by an average of 18.5 per cent for diesel cars and 21 per cent for those using other fuels.

The new rates apply to any relevant accounting period starting after 5th April 2000.