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Guidance

VAT updated valuation table: road fuel scale charges from 1 May 2015

Updated 26 May 2015

Contents

Too much detail? See this quick guide [Work out your VAT fuel scale charge](https://whitehall-admin.production.alpha.gov.co.uk/fuel-scale-charge) (<https://whitehall-admin.production.alpha.gov.co.uk/fuel-scale-charge>)

The VAT road fuel scale charges are amended with effect from 1 May 2015. Businesses must use the new scales from the start of the next prescribed accounting period beginning on or after 1 May 2015.

Valuation table

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.

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	£536	£133	£44
125	£802	£200	£66
130	£857	£213	£70
135	£909	£227	£75
140	£965	£240	£80
145	£1,016	£254	£84
150	£1,072	£267	£88
155	£1,123	£281	£93
160	£1,179	£294	£97
165	£1,231	£308	£102
170	£1,286	£320	£106

175	£1,338	£334	£111
180	£1,393	£347	£115
185	£1,445	£361	£119
190	£1,501	£374	£124
195	£1,552	£388	£129
200	£1,608	£401	£133
205	£1,660	£415	£138
210	£1,715	£428	£142
215	£1,767	£441	£146
220	£1,822	£455	£151
225 or more	£1,874	£468	£155

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 170
- 2,001cc or above: use band 225 or more

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:
 - 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
 - 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 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
 - 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:
 - Section 58(1) or (4) of the Road Traffic Act 1988
 - Article 31A(4) or (5) of the Road Traffic (Northern Ireland) Order 1981

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.

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 2015.

CO ₂ band	VAT fuel scale charge, 12 month period	VAT on 12 month charge	VAT exclusive 12 month charge
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120 or less	£536	£89.33	£446.67
125	£802	£133.67	£668.33
130	£857	£142.83	£714.17
135	£909	£151.50	£757.50
140	£965	£160.83	£804.17
145	£1,016	£169.33	£846.67
150	£1,072	£178.67	£893.33
155	£1,123	£187.17	£935.83
160	£1,179	£196.50	£982.50
165	£1,231	£205.17	£1,025.83
170	£1,286	£214.33	£1,071.67
175	£1,338	£223	£1,115
180	£1,393	£232.17	£1,160.83
185	£1,445	£240.83	£1,204.17
190	£1,501	£250.17	£1,250.83
195	£1,552	£258.67	£1,293.33
200	£1,608	£268	£1,340
205	£1,660	£276.67	£1,383.33
210	£1,715	£285.83	£1,429.17
215	£1,767	£294.50	£1,472.50
220	£1,822	£303.67	£1,518.33
225 or more	£1,874	£312.33	£1,561.67

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 2015.

CO2 band	VAT fuel scale charge, 3 month period	VAT on 3 month charge	VAT exclusive 3 month charge
120 or less	£133	£22.17	£110.83
125	£200	£33.33	£166.67
130	£213	£35.50	£177.50
135	£227	£37.83	£189.17
140	£240	£40	£200
145	£254	£42.33	£211.67
150	£267	£44.50	£222.50
155	£281	£46.83	£234.17
160	£294	£49	£245
165	£308	£51.33	£256.67

170	£320	£53.33	£266.67
175	£334	£55.67	£278.33
180	£347	£57.83	£289.17
185	£361	£60.17	£300.83
190	£374	£62.33	£311.67
195	£388	£64.67	£323.33
200	£401	£66.83	£334.17
205	£415	£69.17	£345.83
210	£428	£71.33	£356.67
215	£441	£73.50	£367.50
220	£455	£75.83	£379.17
225 or more	£468	£78	£390

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 2015.

CO2 band	VAT fuel scale charge, 1 month period	VAT on 1 month charge	VAT exclusive 1 month charge
120 or less	£44	£7.33	£36.67
125	£66	£11	£55
130	£70	£11.67	£58.33
135	£75	£12.50	£62.50
140	£80	£13.33	£66.67
145	£84	£14	£70
150	£88	£14.67	£73.33
155	£93	£15.50	£77.50
160	£97	£16.17	£80.83
165	£102	£17	£85
170	£106	£17.67	£88.33
175	£111	£18.50	£92.50
180	£115	£19.17	£95.83
185	£119	£19.83	£99.17
190	£124	£20.67	£103.33
195	£129	£21.50	£107.50
200	£133	£22.17	£110.83
205	£138	£23	£115
210	£142	£23.67	£118.33
215	£146	£24.33	£121.67

220	£151	£25.17	£125.83
225 or more	£155	£25.83	£129.17
Contents			