HMRC - VATSC96800 - What Is A Fuelcard?

Fuelcards allow companies who own fleets of vehicles to purchase

fuel, and

if required, other motor related goods and services

from garages by means of a card. These schemes are designed contractually to provide that, where a card is used to buy fuel, the fuel is supplied from the garage to the card company and then by the card company to the cardholders. With a credit card transaction the garage supplies goods and services direct to the cardholders, the credit card being used simply as a means of payment.

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