

tax guide 2009/2010: value added tax

From	1 Dec 2008	1 Jan 2010
Standard rate	15%	17.5%
VAT fraction	3/23	7/47
Reduced Rate	5%	5%
Taxable Turnover Limits from 1 May 2009		
Registration - last 12 months or next 30 days over	£68,000	
Deregistration - next 12 months under	£66,000	
Cash accounting scheme - up to	£1,350,000	
Optional flat rate scheme - up to	£150,000	
Annual accounting scheme - up to	£1,350,000	

VAT on fuel for private use in cars

Where businesses wish to reclaim the input VAT on fuel which has some degree of private use, they must account for output VAT on a scale charge. The table shows the VAT chargeable for quarters commencing on or after 1 May 2009. The last two columns take account of the change of the standard rate of VAT from 15% to 17.5% with effect from 1 January 2010.

CO2 emissions (g/km)	Quarterly VAT		
	Fuel scale charge £	VAT on charge £ (15%)	VAT on charge £ (17.5%)
120 and below	126	16.43	18.76
121 - 139	189	24.65	28.14
140 - 144	201	26.21	29.93
145 - 149	214	27.91	31.87
150 - 154	226	29.47	33.65
155 - 159	239	31.17	35.59
160 - 164	251	32.73	37.38
165 - 169	264	34.43	39.31
170 - 174	276	36.00	41.10
175 - 179	289	37.69	43.04
180 - 184	302	39.39	44.97
185 - 189	314	40.95	46.76
190 - 194	327	42.65	48.70
195 - 199	339	44.21	50.48

200 - 204	352	45.91	52.42
205 - 209	365	47.60	54.36
210 - 214	378	49.30	56.29
215 - 219	390	50.86	58.08
220 - 224	403	52.56	60.02
225 - 229	416	54.26	61.95
230 - 234	428	55.82	63.74
235 and above	441	57.52	65.68
