

## VAT Fuel Scale Charges 2011-12

The fuel scale charge applies to any businesses which recover input tax on fuel used in cars for private motoring.

These are the charges which apply from the start of the first prescribed accounting period beginning on or after 1 May 2011.

CO <sub>2</sub> emissions (g/km)	Quarterly VAT	
	Fuel scale charge £	VAT on charge £ (20%)
Up to 75	157	26.17
76 to 120	157	26.17
121 – 124	157	26.17
125 - 129	236	39.33
130 – 134	252	42.00
135 – 139	268	44.67
140 – 144	283	47.17
145 – 149	299	49.83
150 – 154	315	52.50
155 – 159	331	55.17
160 – 164	346	57.67
165 – 169	362	60.33
170 – 174	378	63.00
175 – 179	394	65.67
180 – 184	409	68.17
185 – 189	425	70.83
190 – 194	441	73.50
195 – 199	457	76.17
200 – 204	472	78.67
205 – 209	488	81.33
210 – 214	504	84.00
215 – 219	520	86.67
220 – 224	536	89.33
225 and above	551	91.83

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