



VALUE ADDED TAX ACT 1996

VALUE ADDED TAX (INCREASE OF CONSIDERATION FOR FUEL) ORDER 1997

Laid before Tynwald 18th February 1997

Coming into operation in accordance with article 1

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. This Order may be cited as the Value Added Tax (Increase of Consideration for Fuel) Order 1997 and shall come into operation in relation to a taxable person from the beginning of the first of his prescribed accounting periods which begins after 5th April 1997.

Amendment

2. For Table A in section 57(3) of the Value Added Tax Act 1996 substitute -

" _____

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	740	185	61
More than 2000	940	235	78
Any other type of engine			
1400 or less	800	200	66
More than 1400 but not more than 2000	1,010	252	84
More than 2000	1,490	372	124

_____ "

(a) 1996 c.1.

Made this

15th day of January

1997



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which will apply to taxable persons from their prescribed accounting periods beginning on or after 6th April 1997, amends Table A of Section 57(3) of the Value Added Tax Act 1996. This Table sets out the fixed scales used as the basis for charging VAT on road fuel provided by businesses for private motoring. The Order increases the scales by an average of 15% in relation to diesel and by an average of 13% in relation to other fuels.