

Road fuel scale charges You must use the scales from the start of your first accounting period beginning on or after 1 May 2007

The scale charge for a particular vehicle is determined by its CO₂ emissions figure. Where the CO₂ emissions figure of a vehicle is not a multiple of 5, the figure is rounded down to the next multiple of 5 to determine the level of charge. For a bi-fuel vehicle which has two CO₂ emissions figures, the lower of the two figures should be used. For cars which are too old to have a CO₂ emissions figure we have prescribed a level of emissions by reference to the vehicles engine capacity (cc).

VAT fuel scale charges for 12 month periods			
CO ₂ band	VAT fuel scale charge, 12 month period, £	VAT on 12 month charge, £	VAT exclusive 12 month charge, £
140 or below	730.00	108.72	621.28
145	780.00	116.17	663.83
150	830.00	123.62	706.38
155	880.00	131.06	748.94
160	925.00	137.77	787.23
165	975.00	145.21	829.79
170	1,025.00	152.66	872.34
175	1,075.00	160.11	914.89
180	1,120.00	166.81	953.19
185	1,170.00	174.26	995.74
190	1,220.00	181.70	1,038.30
195	1,270.00	189.15	1,080.85
200	1,315.00	195.85	1,119.15
205	1,365.00	203.30	1,161.70
210	1,415.00	210.74	1,204.26
215	1,465.00	218.19	1,246.81
220	1,510.00	224.89	1,285.11
225	1,560.00	232.34	1,327.66
230	1,610.00	239.79	1,370.21
235	1,660.00	247.23	1,412.77
240 or above	1,705.00	253.94	1,451.06

VAT fuel scale charges for 3 month periods			
CO ₂ band	VAT fuel scale charge, 3 month period, £	VAT on 3 month charge, £	VAT exclusive 3 month charge, £
140 or below	182.00	27.11	154.89
145	195.00	29.04	165.96
150	207.00	30.83	176.17
155	219.00	32.62	186.38
160	231.00	34.40	196.60
165	243.00	36.19	206.81
170	256.00	38.13	217.87
175	268.00	39.91	228.09
180	280.00	41.70	238.30
185	292.00	43.49	248.51
190	304.00	45.28	258.72
195	317.00	47.21	269.79
200	329.00	49.00	280.00
205	341.00	50.79	290.21
210	353.00	52.57	300.43
215	365.00	54.36	310.64
220	378.00	56.30	321.70
225	390.00	58.09	331.91
230	402.00	59.87	342.13
235	414.00	61.66	352.34
240 or above	426.00	63.45	362.55

VAT fuel scale charges for 1 month periods			
CO ₂ band	VAT fuel scale charge, 1 month period, £	VAT on 1 month charge, £	VAT exclusive 1 month charge, £
140 or below	60.00	8.94	51.06
145	65.00	9.68	55.32
150	69.00	10.28	58.72
155	73.00	10.87	62.13
160	77.00	11.47	65.53
165	81.00	12.06	68.94
170	85.00	12.66	72.34
175	89.00	13.26	75.74
180	93.00	13.85	79.15
185	97.00	14.45	82.55
190	101.00	15.04	85.96
195	105.00	15.64	89.36
200	109.00	16.23	92.77
205	113.00	16.83	96.17
210	117.00	17.43	99.57
215	121.00	18.02	102.98
220	126.00	18.77	107.23
225	130.00	19.36	110.64
230	134.00	19.96	114.04
235	138.00	20.55	117.45
240 or above	142.00	21.15	120.85

Further advice

An update to Notice 700/64 *Motoring Expenses* will be available from the National Advice Service, including the revised figures, in due course.

If you have any questions about this change, please phone the National Advice Service on **0845 010 9000**. A Regulatory Impact Assessment for this measure and information about Budget measures is available on our website. Go to www.hmrc.gov.uk