

Road fuel scale charges You must use the new scale charges from the start of your first accounting period beginning on or after 1 May 2009

VAT fuel scale charges for 12 month periods	
CO ₂ band, g/km	VAT fuel scale charge, 12 month period, £
120 or less	505.00
125	755.00
130	755.00
135	755.00
140	805.00
145	855.00
150	905.00
155	960.00
160	1,010.00
165	1,060.00
170	1,110.00
175	1,160.00
180	1,210.00
185	1,260.00
190	1,310.00
195	1,360.00
200	1,410.00
205	1,465.00
210	1,515.00
215	1,565.00
220	1,615.00
225	1,665.00
230	1,715.00
235 or more	1,765.00

VAT fuel scale charges for 3 month periods	
CO ₂ band, g/km	VAT fuel scale charge, 3 month period, £
120 or less	126.00
125	189.00
130	189.00
135	189.00
140	201.00
145	214.00
150	226.00
155	239.00
160	251.00
165	264.00
170	276.00
175	289.00
180	302.00
185	314.00
190	327.00
195	339.00
200	352.00
205	365.00
210	378.00
215	390.00
220	403.00
225	416.00
230	428.00
235 or more	441.00

VAT fuel scale charges for 1 month periods	
CO ₂ band, g/km	VAT fuel scale charge, 1 month period, £
120 or less	42.00
125	63.00
130	63.00
135	63.00
140	67.00
145	71.00
150	75.00
155	79.00
160	83.00
165	88.00
170	92.00
175	96.00
180	100.00
185	104.00
190	109.00
195	113.00
200	117.00
205	121.00
210	126.00
215	130.00
220	134.00
225	138.00
230	142.00
235 or more	147.00

Further advice

An update to Notice 700/64 *Motoring Expenses* will be available in due course.