

Budget 2010 - summary of VAT items

Fuel Scale Charges

The fuel scale charges have been announced. The new tables apply to VAT periods starting after 30 April 2010.

You can download the [PDF version of Budget Notice 44 from HMRC's website](#).

VAT registration and deregistration limits increased

The new limits apply from 1 April 2010.

The registration limit rises to £70,000 and the deregistration limit to £68,000 from £68,000 and £66,000 respectively.

You can download the [PDF version of Budget Notice 45 from HMRC's website](#).

Change to zero-rating of 'qualifying' aircraft

This measure changes the definition of aircraft that can be supplied at the zero-rate. The new criteria depend on the customer's status. It is intended that this measure will come into effect on 1 September 2010.

You can download the [PDF version of Budget Notice 46 from HMRC's website](#).

Place of supply of gas, heat and cooling

This will extend the application of the Reverse Charge rules to supplies of natural gas, heat and cooling by suppliers outside the UK. The new rules will apply from 1 January 2011.

You can download the [PDF version of Budget Notice 47 from HMRC's website](#).

Postal services

From 31 January 2011 certain postal services will become liable to VAT at the standard rate.

You can download the [PDF version of Budget Notice 48 from HMRC's website](#).

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Reverse charge for Emissions allowances

This measure is to apply the reverse charge procedure to combat MTIC to enable it to apply to services. The changes will take effect from 1 November 2010 and will replace the temporary zero-rating of these supplies that was introduced in July 2009.

You can download the [PDF version of Budget Notice 49 from HMRC's website](#).

Lennartz Accounting: restricting application and securing revenue

These changes which have been widely discussed following the publication of the [Revenue & Customs Brief 2/10](#) announcing the changes following the VNLTO decision. The new rules will apply from 1 January 2011.

You can download the [PDF version of Budget Notice 50 from HMRC's website](#).

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