

## VAT Agenda

### Road Fuel Scale Charges (RFSC)

In Revenue & Customs Brief 11/12, HMRC has invited comments on a number of planned changes to the RFSC regime for accounting for VAT on fuel funded by businesses but used for private mileage.

The most significant change is acceptance by HMRC that, where a business has made charges for private mileage but these were below the RFSC rates; the business was only required to account for VAT on the amounts charged, and not required to apply the RFSC.

Businesses which have done so are invited to submit claims for overpaid VAT. The other significant change will impact on partly exempt businesses applying the RFSC.

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