

Harris Stewart

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Rates and Allowances - VAT

From	06-Apr-08	01-Dec-08	01-Apr-09
Standard rate	17.50%	15.00%	15.00%
VAT fraction	7/47	3/23	3/23
Taxable Turnover Limits	1/4/08 to 30/4/09		From 1 May 2009
Registration - last 12 months or next 30 days over	£67,000		£68,000
Deregistration - next 12 months under	£65,000		£66,000
Cash accounting scheme - up to	£1,350,000		£1,350,000
Optional flat rate scheme - up to	£150,000		£150,000
Annual accounting scheme - up to	£1,350,000		£1,350,000

Quarterly Return – Scale figure for private use of fuel

CO2 Band g/km	From 1 May 2009 to 31 December 2009	
	scale charge inc VAT	VAT charge
120 or less	£126	£16.43
125	£189	£24.65
130	£189	£24.65
135	£189	£24.65
140	£201	£26.22
145	£214	£27.91
150	£226	£29.48
155	£239	£31.17
160	£251	£32.74
165	£264	£34.43
170	£276	£36.00
175	£289	£37.70
180	£302	£39.39
185	£314	£40.96
190	£327	£42.65
195	£339	£44.22
200	£352	£45.91
205	£365	£47.61
210	£378	£49.30
215	£390	£50.87
220	£403	£52.57
225	£416	£54.26
230	£428	£55.83
235 or more	£441	£57.52

Quarterly Return – Scale figure for private use of fuel

CO2 Band g/km	From 1 January 2010	
	scale charge inc VAT	VAT charge
120 or less	£126	£18.77
125	£189	£28.15
130	£189	£28.15
135	£189	£28.15
140	£201	£29.24
145	£214	£31.87
150	£226	£33.66
155	£239	£35.60
160	£251	£37.38
165	£264	£39.32
170	£276	£41.11
175	£289	£43.04
180	£302	£44.98
185	£314	£46.77
190	£327	£48.70
195	£339	£50.49
200	£352	£52.43
205	£365	£54.36
210	£378	£56.30
215	£390	£58.09
220	£403	£60.02
225	£416	£61.96
230	£428	£63.74
235 or more	£441	£65.68