

Output VAT Charges for Private Use of Demonstrators



The following table shows the demonstrator scale charges at 20% VAT rate to be used to reflect the private use of demonstrator vehicles on your VAT returns.

Price band No.	List price inc VAT band range	Average Price Including VAT	VAT due quarterly return
1	0.00 - 8,999.99	7,470.00	19.66
2	9,000.00 - 11,999.99	10,320.00	25.97
3	12,000.00 - 16,999.99	14,620.00	35.49
4	17,000.00 - 22,999.99	20,470.00	48.44
5	23,000.00 - 30,999.99	27,590.00	64.20
6	31,000.00 - 39,999.99	35,600.00	81.93
7	40,000.00 - 49,999.99	44,500.00	101.63
8	50,000.00 - 64,999.99	58,500.00	132.62
9	65,000.00 - 79,999.99	72,000.00	162.50
10	80,000.00 upwards	Individual calculation based on actual cost prices.	