

VALUE ADDED TAX

MOTOR EXPENSES – BUSINESS USE OF DIRECTORS PRIVATE CAR

VAT

Repairs

You can reclaim **all** the VAT you are charged so long as you use your vehicle partly for business purposes, as long as the business pays. It does not matter that the vehicle maybe used for private motoring as well.

It does not matter that you may choose not to reclaim VAT on road fuel.

Fuel

You can reclaim **all** of the VAT on road fuel as long as you use the appropriate fuel scale charge adjustment at the end of each VAT period.

Source : VAT Notice 700/64