

VAT Check Sheet

Excl VAT	At 17.5% (old rate)		At 15% (new rate)	
	VAT	Total	VAT	Total
£1.00	£0.18	£1.18	£0.15	£1.15
£1.50	£0.26	£1.76	£0.23	£1.73
£2.00	£0.35	£2.35	£0.30	£2.30
£2.50	£0.44	£2.94	£0.38	£2.88
£3.00	£0.53	£3.53	£0.45	£3.45
£3.50	£0.61	£4.11	£0.53	£4.03
£4.00	£0.70	£4.70	£0.60	£4.60
£4.50	£0.79	£5.29	£0.68	£5.18
£5.00	£0.88	£5.88	£0.75	£5.75
£7.50	£1.31	£8.81	£1.13	£8.63
£10.00	£1.75	£11.75	£1.50	£11.50
£15.00	£2.63	£17.63	£2.25	£17.25
£20.00	£3.50	£23.50	£3.00	£23.00
£30.00	£5.25	£35.25	£4.50	£34.50
£40.00	£7.00	£47.00	£6.00	£46.00
£50.00	£8.75	£58.75	£7.50	£57.50
£75.00	£13.13	£88.13	£11.25	£86.25
£100.00	£17.50	£117.50	£15.00	£115.00
£200.00	£35.00	£235.00	£30.00	£230.00
£500.00	£87.50	£587.50	£75.00	£575.00

Price (inc. VAT)	At 17.5% (old rate)		At 15% (new rate)	
	VAT	excl. VAT	VAT	excl. VAT
£1.00	£0.15	£0.85	£0.13	£0.87
£1.50	£0.22	£1.28	£0.20	£1.30
£2.00	£0.30	£1.70	£0.26	£1.74
£2.50	£0.37	£2.13	£0.33	£2.17
£3.00	£0.45	£2.55	£0.39	£2.61
£3.50	£0.52	£2.98	£0.46	£3.04
£4.00	£0.60	£3.40	£0.52	£3.48
£4.50	£0.67	£3.83	£0.59	£3.91
£5.00	£0.74	£4.26	£0.65	£4.35
£7.50	£1.12	£6.38	£0.98	£6.52
£10.00	£1.49	£8.51	£1.30	£8.70
£15.00	£2.23	£12.77	£1.96	£13.04
£20.00	£2.98	£17.02	£2.61	£17.39
£30.00	£4.47	£25.53	£3.91	£26.09
£40.00	£5.96	£34.04	£5.22	£34.78
£50.00	£7.45	£42.55	£6.52	£43.48
£75.00	£11.17	£63.83	£9.78	£65.22
£100.00	£14.89	£85.11	£13.04	£86.96
£200.00	£29.79	£170.21	£26.09	£173.91
£500.00	£74.47	£425.53	£65.22	£434.78

Total price change

Before	After
£1.00	£0.98
£1.50	£1.47
£2.00	£1.96
£2.50	£2.45
£3.00	£2.94
£3.50	£3.43
£4.00	£3.91
£4.50	£4.40
£5.00	£4.89
£7.50	£7.34
£10.00	£9.79
£15.00	£14.68
£20.00	£19.57
£30.00	£29.36
£40.00	£39.15
£50.00	£48.94
£75.00	£73.40
£100.00	£97.87
£200.00	£195.74
£500.00	£489.36

On December 1 2008 the UK government reduced the rate of standard VAT from 17.5% to 15%. These charts are designed to give you a rough comparison between old and new rates, so you can check your VAT calculations are being done correctly.

The first chart (top-left) shows VAT added to the price, as most business providers would do.

The second chart (top-right) shows VAT as a proportion of the total price, as usually shown in high street shops.

The third chart (left) shows how total prices on the high street *should have* changed if the shop has passed on the VAT cut to its customers.

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VAT and total cost has been rounded to nearest penny, some companies will round up/down so there may be a penny or two margin of error.

While the accuracy of this page is believed to be true, it is intended as a rough guide only and no liability will be accepted for errors and omissions.