

The VAT fraction varies according to the rate of tax chargeable. For example:

Rate of tax	5%	8%	10%	12.5%	15%	17.5%	20%	25%
VAT Fraction	$\frac{1}{21}$	$\frac{2}{27}$	$\frac{1}{11}$	$\frac{1}{9}$	$\frac{3}{23}$	$\frac{7}{47}$	$\frac{1}{6}$	$\frac{1}{5}$