

*Status: Point in time view as at 27/07/1993.*

*Changes to legislation: Income and Corporation Taxes Act 1988, SCHEDULE 6 is up to date with all changes known to be in force on or before 16 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

Section 157.

#### TAXATION OF DIRECTORS AND OTHERS IN RESPECT OF CARS

##### Modifications etc. (not altering text)

- C1** Sch. 6 applied (N.I.) (in relation to the tax year beginning 6.4.1991) by [Social Security \(Northern Ireland\) Act 1975 \(c. 15, SIF 113:1\)](#), [s. 4A\(4\)\(5\)\(6\)](#) (as inserted by [S.I. 1991/2294](#), [arts. 1\(4\)](#), 3(5))
- C2** Sch. 6 applied (E.W.S) by [Social Security Act 1975 \(c. 14, SIF 113:1\)](#), [s. 4A\(4\)-\(6\)](#)  
Sch. 6 applied (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\)](#), [ss. 10\(4\)](#), 177(4) (with [s. 108\(5\)](#))

#### [<sup>F1</sup>PART I

##### TABLES OF FLAT RATE CASH EQUIVALENTS

##### Textual Amendments

- F1** Sch. 6 Pt. I substituted (27.7.1993 with effect for the year 1993-94) by [1993 c. 34](#), [s. 70\(1\)\(2\)](#)

Table A

##### *CARS WITH AN ORIGINAL MARKET VALUE UP TO £19,250 AND HAVING A CYLINDER CAPACITY*

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Age of car at end of relevant year of assessment</i>	
	<i>Under 4 years</i>	<i>4 years or more</i>
1,400 or less	£2,310	£1,580
More than 1,400 but not more than 2,000	£2,990	£2,030
More than 2,000	£4,800	£3,220

Table B

##### *CARS WITH AN ORIGINAL MARKET VALUE UP TO £19,250 AND NOT HAVING A CYLINDER CAPACITY*

<i>Original market value of car</i>	<i>Age of car at end of relevant year of assessment</i>
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	Under 4 years	4 years or more
Less than £6,000	£2,310	£1,580
£6,000 or more but less than £8,500	£2,990	£2,030
£8,500 or more but not more than £19,250	£4,800	£3,220

Table C

*CARS WITH AN ORIGINAL MARKET VALUE OF MORE THAN £19,250*

<b><i>Original market value of car</i></b>	<b><i>Age of car at end of relevant year of assessment</i></b>	
	Under 4 years	4 years or more
More than £19,250 but not more than £29,000	£6,210	£4,180
More than £29,000	£10,040	£6,660]

## PART II

### SUPPLEMENTARY PROVISIONS

#### *Application of Tables A and B*

- 1 (1) <sup>M1</sup>In the case of cars with an original market value of £19,250 or less, Table A applies to those having an internal combustion engine with one or more reciprocating pistons, and Table B applies to other cars.
- (2) A car's cylinder capacity is the cylinder capacity of its engine calculated as for the purposes of the <sup>M2</sup>Vehicles (Excise) Act 1971 or the <sup>M3</sup>Vehicles (Excise) Act (Northern Ireland) 1972.

#### **Marginal Citations**

- M1** Source—1976 Sch.7 Part II 1; 1985/1598  
**M2** 1971 c. 10.  
**M3** 1972 c. 10 (N.I.).

#### *Reduction for periods when car not available for use*

- 2 (1) <sup>M4</sup>If, for any part of the relevant year, the car was unavailable, the cash equivalent is to be reduced by an amount which bears to the full amount of the equivalent (ascertained under Part I of this Schedule) the same proportion as the number of days in the year on which the car was unavailable bears to 365.

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- (2) The car is to be treated as being unavailable on any day if—
- (a) it was not made available to the employee until after that day, or it had ceased before that day to be available to him; or
  - (b) it was incapable of being used at all throughout a period of not less than 30 consecutive days of which that day was one.

**Marginal Citations**

**M4** Source—1976 Sch.7 Part II 2

*Car used preponderantly for business purposes*

- 3 (1)<sup>M5</sup>The cash equivalent derived from Table A, B or C is to be reduced (or, where paragraph 2 above applies, further reduced) by half if it is shown to the inspector's satisfaction that the employee was required by the nature of his employment to make and made use of the car preponderantly for business travel, which means that such travel must have amounted to at least 18,000 miles in the relevant year.
- (2) In relation to a car which for part of the year was unavailable in the sense of paragraph 2 above, the figure of 18,000 is proportionately reduced.

**Marginal Citations**

**M5** Source—1976 Sch.7 Part II 3; 1980 s.48(2)

*Reduction for employee paying for use of car*

- 4 <sup>M6</sup>If in the relevant year the employee was required, as a condition of the car being available for his private use, to pay any amount of money (whether by way of deduction from his emoluments or otherwise) for that use, the cash equivalent—
- (a) is to be reduced (or, if already reduced under the foregoing paragraphs, further reduced) by the amount so paid by the employee in or in respect of the year; or
  - (b) if that amount exceeds the equivalent shown in the applicable Table in Part I of this Schedule, is nil.

**Marginal Citations**

**M6** Source—1976 Sch.7 Part II 4

*Cars with insubstantial business use and additional cars*

- 5 (1)<sup>M7</sup>The cash equivalent derived from Table A, B or C is to be increased by half if in the relevant year—

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- (a) the car was not used for the employee's business travel; or
  - (b) its use for such travel did not amount to more than 2,500 miles.
- (2) In relation to a car which for part of the year was unavailable in the sense of paragraph 2 above, the figure of 2,500 is proportionately reduced.
- (3) Without prejudice to sub-paragraph (1) above, if in any year a person is taxable under section 157 in respect of two or more cars which are made available concurrently, there shall be increased by half the cash equivalent derived from Table A, B or C in respect of each of those cars other than the one which in the period for which they are concurrently available is used to the greatest extent for the employee's business travel.
- (4) In paragraphs 2 to 4 above references to the cash equivalent which is to be reduced shall be construed as references to the cash equivalent after any increase under this paragraph.

**Marginal Citations**

**M7** Source—1976 Sch.7 Part II 5; 1980 s.48(3); 1981 s.68(6)

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