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SCHEDULES

[^{F1}SCHEDULE 6

Section 157.]

TAXATION OF DIRECTORS AND OTHERS IN RESPECT OF CARS

Textual Amendments

- F1** Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

PART I

TABLES OF FLAT RATE CASH EQUIVALENTS

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>	
	<i>Under 4 years</i>	<i>4 years or more</i>
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

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Table C

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

<i>Original market value of car</i>	<i>Age of car at end of relevant year of assessment</i>	
	<i>Under 4 years</i>	<i>4 years or more</i>
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

^{F3}Cash equivalent

Textual Amendments

F3 [Sch. 6](#) substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras.5, 7](#)

^{F41} Subject to paragraphs 2 to 7 below, the cash equivalent of the benefit is 35 per cent. of the price of the car as regards the year.

Textual Amendments

F4 [Sch. 6](#) substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras.5, 7](#)

^{F5}Reduction for business travel

Textual Amendments

F5 [Sch. 6](#) substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras.5, 7](#)

- ^{F62} (1) Subject to paragraphs 3 to 7 below, where [^{F7}the employee is required by the nature of his employment to use and does use], the car for at least 18,000 miles of business travel in the year concerned, the cash equivalent of the benefit is the amount ascertained under paragraph 1 above, reduced by two thirds.
- (2) Subject to paragraphs 3 to 7 below, where [^{F7}the employee is required by the nature of his employment to use and does use], the car for at least 2,500 but less than 18,000

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miles of business travel in the year concerned, the cash equivalent of the benefit is the amount ascertained under paragraph 1 above, reduced by one third.

Textual Amendments

- F6** Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7
- F7** Words in Sch. 6 para. 2(1)(2) substituted (with effect in accordance with s. 134(2) of the amending Act) by Finance Act 1996 (c. 8), Sch. 20 para. 40

- F8³** In relation to a car which for part of the year concerned was unavailable—
- (a) paragraph 2 above shall have effect as if the figure of 18,000, in each place where it occurs, were reduced by a number which bears to 18,000 the same proportion as the number of days in the year on which the car was unavailable bears to 365;
- (b) paragraph 2(2) above shall have effect as if the figure of 2,500 were reduced by a number which bears to 2,500 the same proportion as the number of days in the year on which the car was unavailable bears to 365;
- but this is subject to paragraph 4(b) below.

Textual Amendments

- F8** Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

- F9⁴** Where in any year an employee is taxable under section 157 in respect of two or more cars which are available to him concurrently, in relation to 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—
- (a) paragraph 2(1) above shall have effect as if for “two thirds” there were substituted “one third”, and
- (b) paragraph 2(2) above shall not have effect.

Textual Amendments

- F9** Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

F10 Reduction for age of car

Textual Amendments

- F10** Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

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- F115** Subject to paragraphs 6 and 7 below, where at the end of the year concerned the age of the car is 4 years or more, the cash equivalent of the benefit is the amount ascertained under the preceding provisions of this Schedule, reduced by one third.

Textual Amendments

- F11** Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

VALID FROM 28/07/2000

Automatic cars made available to disabled drivers

- 5A** (1) Sub-paragraph (2) below applies where—
- (a) paragraph 3 above (car with CO₂ emissions figure) applies to the car,
 - (b) the car has automatic transmission,
 - (c) at any time in the year when the car is available to the employee, he holds a disabled person's badge, and
 - (d) by reason of his disability he must, if he wants to drive a car, drive a car that has automatic transmission.
- For this purpose the car is not at any time available to the employee by reason only of its being made available to a member of his family or household.
- (2) If the applicable CO₂ figure for the car (“the relevant car”) is more than it would have been if the car had been an equivalent manual car, paragraph 3 above shall have effect as if the applicable CO₂ emissions figure in relation to the relevant car were the same as that in relation to an equivalent manual car.
- (3) For this purpose “an equivalent manual car” means a car that—
- (a) is first registered at or about the same time as the relevant car, and
 - (b) does not have automatic transmission, but otherwise is the closest variant available of the make and model of the relevant car.
- (4) For the purposes of this paragraph a car has automatic transmission if—
- (a) the driver of the car is not provided with any means whereby he may vary the gear ratio between the engine and the road wheels independently of the accelerator and the brakes, or
 - (b) he is provided with such means, but they do not include a clutch pedal or lever that he may operate manually.
- (5) In this paragraph—
- “the applicable CO₂ emissions figure” has the same meaning as in paragraph 3 above; and
- “disabled person's badge” has the meaning given in section 168AA(3).

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VALID FROM 28/07/2000

“EC certificate of conformity”, “EC type-approval certificate” and “UK approval certificate”

5B In this Schedule—

“EC certificate of conformity” means a certificate of conformity issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive 70/156/EEC, as amended;

“EC type-approval certificate” means a type-approval certificate issued under any provision of the law of a Member State implementing Council Directive 70/156/EEC, as amended; and

“UK approval certificate” means a certificate issued under—

- (a) section 58(1) or (4) of the ^{M1}Road Traffic Act 1988, or
- (b) Article 31A(4) or (5) of the ^{M2}Road Traffic (Northern Ireland) Order 1981.

Marginal Citations

M1 1988 c. 52.

M2 S.I. 1981/154 (N.I. 1).

VALID FROM 28/07/2000

Car with no CO₂ emissions figure

5C (1) This paragraph applies where—

- (a) the car is first registered on or after 1st January 1998, and
- (b) paragraph 3 above does not apply.

(2) If the car has an internal combustion engine with one or more reciprocating pistons, the appropriate percentage for the year is ascertained from the following Table—

TABLE

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Appropriate percentage</i>
1,400 or less	15%
More than 1,400 but not more than 2,000	25%
More than 2,000	35%

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For this purpose a car's cylinder capacity is the capacity of its engine calculated as for the purposes of the Vehicle Excise and Registration Act 1994.

- (3) If sub-paragraph (2) above does not apply the appropriate percentage for the year is—
- (a) 15%, if the car is an electrically propelled vehicle, and
 - (b) 35%, in any other case.
- (4) This paragraph is subject to paragraph 5D (diesel car supplement) and any regulations under paragraph 5E (power to provide for discounts) below.

VALID FROM 28/07/2000

Diesel car supplement

- 5D (1) This paragraph applies where the car—
- (a) is propelled solely by diesel, and
 - (b) is first registered on or after 1st January 1998.
- (2) The appropriate percentage for the year is whichever is the smaller of—
- (a) the percentage which is 3% greater than the appropriate percentage for the year ascertained in accordance with paragraphs 2 to 5C above, and
 - (b) 35%.
- (3) In sub-paragraph (1) “diesel” means any diesel fuel within the definition in Article 2 of Directive [98/70/EC](#) of the European Parliament and of the Council.
- (4) This paragraph is subject to any regulations under paragraph 5E below (power to provide for discounts).

VALID FROM 28/07/2000

Discounts

- 5E The Treasury may by regulations provide for the value of the appropriate percentage as determined in accordance with paragraphs 2 to 5D above to be reduced by such amount as may be prescribed in the regulations, in such circumstances and subject to such conditions as may be so prescribed.

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VALID FROM 28/07/2000

Car registered before 1st January 1998

- 5F (1) This paragraph applies where the car was first registered before 1st January 1998.
- (2) Where the car has an internal combustion engine with one or more reciprocating pistons, the appropriate percentage for the year is ascertained from the following Table—

Table

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Appropriate percentage</i>
1,400 or less	15%
More than 1,400 but not more than 2,000	22%
More than 2,000	32%

For this purpose a car's cylinder capacity is the capacity of its engine calculated as for the purposes of the Vehicle Excise and Registration Act 1994.

- (3) Where sub-paragraph (2) above does not apply, the appropriate percentage for the year is—
- (a) 15%, if the car is an electrically propelled vehicle, and
 - (b) 32%, in any other case.

VALID FROM 28/07/2000

Electrically propelled vehicle

- 5G For the purposes of this Schedule, a vehicle is not an electrically propelled vehicle unless—
- (a) it is propelled solely by electrical power, and
 - (b) that power is derived from—
 - (i) a source external to the vehicle, or
 - (ii) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.

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F12 Reduction for periods when car unavailable

Textual Amendments

F12 Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

- F13**⁶ Subject to paragraph 7 below, where for any part of the year concerned the car is unavailable, the cash equivalent of the benefit is the amount ascertained under the preceding provisions of this Schedule (“the full amount”) reduced by an amount which bears to the full amount the same proportion as the number of days in the year on which the car is unavailable bears to 365.

Textual Amendments

F13 Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras. 5, 7

F14 Reduction for payments for use of car

Textual Amendments

F14 Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

- F15**⁷ (1) Where in the year concerned the employee is 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, then—
- (a) if the amount ascertained under the preceding provisions of this Schedule exceeds the relevant sum, the cash equivalent of the benefit is an amount equal to the excess;
 - (b) if the relevant sum exceeds or is equal to the amount ascertained under the preceding provisions of this Schedule, the cash equivalent of the benefit is nil.
- (2) In sub-paragraph (1) above—
- (a) “the relevant sum” means the amount paid by the employee, as there mentioned, in respect of the year concerned;
 - (b) the reference to the car being available for the employee’s private use includes a reference to the car being available for the private use of others being members of his family or household.

Textual Amendments

F15 Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

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F16 Replacement cars

Textual Amendments

F16 Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

- F17g** The Treasury may by regulations provide that where—
- (a) a car is normally available to the employee but for a period of less than 30 days it is not available to him,
 - (b) another car is made available to the employee in order to replace the car mentioned in paragraph (a) above for the whole or part of the period, and
 - (c) such other conditions as may be prescribed by the regulations are fulfilled,
- this Schedule shall have effect in relation to the cars concerned subject to such modifications as are prescribed by the regulations.

Textual Amendments

F17 Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

F18 Meaning of “unavailable”

Textual Amendments

F18 Sch. 6 substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras.5, 7

- 9 For the purposes of this Schedule a car is to be treated as being unavailable on any day if—
- (a) the day falls before the first day on which the car is available to the employee,
 - (b) the day falls after the last day on which the car is available to the employee, or
 - (c) the day falls within a period, of 30 days or more, throughout which the car is not available to the employee.

Modifications etc. (not altering text)

C1 Sch. 6 para. 9(c) restricted (6.4.1994 with effect in accordance with reg. 4(2) of the 1994 affecting S.R.) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 10(6)(a) (as substituted by The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1994 (S.R. 1994/94), reg. 4(1))

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F¹⁹General

Textual Amendments

F19 [Sch. 6](#) substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras.5, 7](#)

F²⁰10 For the purposes of this Schedule a car is available to an employee at a particular time if it is then made available, by reason of his employment and without any transfer of the property in it, either to him or to others being members of his family or household.

Textual Amendments

F20 [Sch. 6](#) substituted (27.7.1993 with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras.5, 7](#)

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