

Status: Point in time view as at 14/10/1996. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Automatic cars made available to disabled drivers is up to date with all changes known to be in force on or before 18 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

[^{F1}SCHEDULE 6

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

VALID FROM 28/07/2000

Automatic cars made available to disabled drivers

- 5A (1) Sub-paragraph (2) below applies where—
- paragraph 3 above (car with CO₂ emissions figure) applies to the car,
 - the car has automatic transmission,
 - at any time in the year when the car is available to the employee, he holds a disabled person's badge, and
 - 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—
- is first registered at or about the same time as the relevant car, and
 - 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—
- 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
 - he is provided with such means, but they do not include a clutch pedal or lever that he may operate manually.

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(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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