

*Status: Point in time view as at 06/04/1994.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Replacement cars is up to date with all changes known to be in force on or before 10 June 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

### [<sup>F1</sup>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

#### <sup>F1</sup>Replacement 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

- <sup>F2g</sup> 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

- F2** 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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