



# Finance Act 1993

## 1993 CHAPTER 34

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### *Benefits in kind*

#### **70 Car benefits: 1993-94.**

- (1) In Schedule 6 to the Taxes Act 1988 (taxation of directors and others in respect of cars) for Part I (tables of flat rate cash equivalents) there shall be substituted—

#### “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*

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<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

*Status: Point in time view as at 15/09/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Benefits in kind. (See end of Document for details)*

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>	
	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*

<i>Original market value of car</i>	<i>Age of car at end of relevant year of assessment</i>	
	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”

(2) This section shall have effect for the year 1993-94.

**71 Car fuel: 1993-94.**

(1) In section 158 of the Taxes Act 1988 (car fuel) for the Tables in subsection (2) (tables of cash equivalents) there shall be substituted—

“TABLE A

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Cash equivalent</i>
1,400 or less	£600
More than 1,400 but not more than 2,000	£760
More than 2,000	£1,130

*Status: Point in time view as at 15/09/2016.*

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TABLE AB

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Cash equivalent</i>
2,000 or less	£550
More than 2,000	£710

TABLE B

<i>Original market value of car</i>	<i>Cash equivalent</i>
Less than £6,000	£600
£6,000 or more but less than £8,500	£760
£8,500 or more	£1,130”

(2) In subsection (5) of that section (reductions in cash equivalents) the words “or 3” shall be omitted.

(3) This section shall have effect for the year 1993-94.

**<sup>F1</sup>72 Car and car fuel benefits: 1994-95 onwards.**

**Textual Amendments**

**F1** S. 72 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 13** (with Sch. 9 paras. 1-9, 22)

**<sup>F2</sup>73 Vans.**

**Textual Amendments**

**F2** Ss. 73-76 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

**<sup>F2</sup>74 Heavier commercial vehicles.**

**Textual Amendments**

**F2** Ss. 73-76 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

*Status: Point in time view as at 15/09/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Benefits in kind. (See end of Document for details)*

**F275 Sporting and recreational facilities.**

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<p><b>Textual Amendments</b></p> <p><b>F2</b> <a href="#">Ss. 73-76</a> repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by <a href="#">Income Tax (Earnings and Pensions) Act 2003 (c. 1)</a>, s. 723, <a href="#">Sch. 8 Pt. 1</a> (with <a href="#">Sch. 7</a>)</p>
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**F276 Removal expenses and benefits.**

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<p><b>Textual Amendments</b></p> <p><b>F2</b> <a href="#">Ss. 73-76</a> repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by <a href="#">Income Tax (Earnings and Pensions) Act 2003 (c. 1)</a>, s. 723, <a href="#">Sch. 8 Pt. 1</a> (with <a href="#">Sch. 7</a>)</p>
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**Status:**

Point in time view as at 15/09/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:  
Benefits in kind.