



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 6

TAXABLE BENEFITS: CARS, VANS AND RELATED BENEFITS

Cars: the appropriate percentage

133 How to determine the “appropriate percentage”

- (1) The “appropriate percentage” for a car for a year depends upon when the car was first registered.
- (2) If the car was first registered on or after 1st January 1998, the “appropriate percentage” depends upon whether the car—
 - (a) is a car with a CO₂ emissions figure (see section 134(1)),
 - (b) is a car without a CO₂ emissions figure (see section 134(2)), or
 - (c) is a diesel car to which section 141 applies,and is determined under sections 139 to 141.
- (3) If the car was first registered before 1st January 1998, the “appropriate percentage” is determined under section 142.

Status:

Point in time view as at 06/04/2003. This version of this provision has been superseded.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 133 is up to date with all changes known to be in force on or before 05 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.