



# 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: appropriate percentage: first registered on or after 1st January 1998*

#### **[<sup>F1</sup>139 Cars with a CO<sub>2</sub> emissions figure: the appropriate percentage**

(1) The appropriate percentage for a year for a car with a CO<sub>2</sub> emissions figure depends on the car's CO<sub>2</sub> emissions figure.

[<sup>F2</sup>(2) If the car's CO<sub>2</sub> emissions figure is less than the relevant threshold <sup>F3</sup>..., the appropriate percentage for the year is—

[<sup>F4</sup>(a) if the car's CO<sub>2</sub> emissions figure does not exceed 50 grams per kilometre driven, [<sup>F5</sup>7%],

(aa) if the car's CO<sub>2</sub> emissions figure exceeds 50 grams per kilometre driven but does not exceed 75 grams per kilometre driven, [<sup>F6</sup>11%], and]

(b) otherwise, [<sup>F7</sup>15%].

(3) If the car's CO<sub>2</sub> emissions figure is equal to the relevant threshold <sup>F8</sup>..., the appropriate percentage for the year is [<sup>F9</sup>16%] (“the threshold percentage”).]

(4) If the car's CO<sub>2</sub> emissions figure exceeds the relevant threshold <sup>F10</sup>..., the appropriate percentage for the year is whichever is the lesser of—

*Status: Point in time view as at 17/07/2014. This version of this provision has been superseded.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 139 is up to date with all changes known to be in force on or before 27 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)*

- (a) the threshold percentage increased by one percentage point for each 5 grams per kilometre driven by which the CO<sub>2</sub> emissions figure exceeds the relevant threshold <sup>F10</sup> ..., and
  - (b) [<sup>F11</sup>37%.]
- (5) The relevant threshold is [<sup>F12</sup>95 grams] per kilometre driven.
- (6) If the car's CO<sub>2</sub> emissions figure is not a multiple of 5, it is to be rounded down to the nearest multiple of 5 for the purposes of subsections (3) and (4)(a).
- (7) This section is subject to—
- <sup>F13</sup>(a) .....
  - (b) any regulations made by the Treasury under section 170(4) (power to reduce the appropriate percentage).]

#### Textual Amendments

- F1** S. 139 substituted (with effect in accordance with s. 59(5) of the amending Act) by [Finance Act 2010 \(c. 13\), s. 59\(2\)](#)
- F2** S. 139(2)(3) substituted (with effect in accordance with s. 17(2) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 17\(1\)](#)
- F3** Words in s. 139(2) omitted (with effect in accordance with s. 23(12) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\), s. 23\(2\)](#)
- F4** S. 139(2)(a)(aa) substituted for s. 139(2)(a) (with effect in accordance with s. 23(12) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 23\(3\)](#)
- F5** Word in s. 139(2)(a) substituted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 24\(4\)\(a\)](#)
- F6** Word in s. 139(2)(aa) substituted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 24\(4\)\(b\)](#)
- F7** Word in s. 139(2)(b) substituted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 24\(4\)\(c\)](#)
- F8** Words in s. 139(3) omitted (with effect in accordance with s. 23(12) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\), s. 23\(5\)\(a\)](#)
- F9** Words in s. 139(3) substituted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 24\(3\)\(5\)](#)
- F10** Words in s. 139(4) omitted (with effect in accordance with s. 23(12) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\), s. 23\(6\)\(a\)](#)
- F11** Word in s. 139(4)(b) substituted (with effect in accordance with s. 23(12) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 23\(6\)\(b\)](#)
- F12** Words in s. 139(5) substituted (with effect in accordance with [s. 51\(2\)](#) of the amending Act) by [Finance Act 2011 c. 11, s. 51\(1\)](#)
- F13** S. 139(7)(a) and word omitted (with effect in accordance with s. 24(17) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 24\(6\)](#)

#### Modifications etc. (not altering text)

- C1** Ss. 133-142 applied by S.I. 2001/1123, reg. 2 (as amended (6.4.2008) by [The Income Tax \(Car Benefits\) \(Reduction of Value of Appropriate Percentage\) \(Amendment\) Regulations 2007 \(S.I. 2007/3068\)](#), [regs. 1, 3](#))

**Status:**

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**Changes to legislation:**

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