



# Finance Act 2013

## 2013 CHAPTER 29

### PART 1

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

### CHAPTER 2

#### INCOME TAX: GENERAL

#### *Other provisions*

#### **23 Taxable benefit of cars: the appropriate percentage**

- (1) Section 139 of ITEPA 2003 (car with CO<sub>2</sub> figure: the appropriate percentage) is amended in accordance with subsections (2) to (6).
- (2) In subsection (2), after “the relevant threshold” omit “for the year”.
- (3) For subsection (2)(a) substitute—
  - “(a) if the car’s CO<sub>2</sub> emissions figure does not exceed 50 grams per kilometre driven, 5%,
  - (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, 9%, and”.
- (4) In subsection (2)(b), for “11%” substitute “13%”.
- (5) In subsection (3)—
  - (a) after “the relevant threshold” omit “for the year”, and
  - (b) for “12%” substitute “14%”.
- (6) In subsection (4)—
  - (a) after “the relevant threshold” (in both places) omit “for the year”, and
  - (b) in paragraph (b), for “35%” substitute “37%”.

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*Status: This is the original version (as it was originally enacted).*

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- (7) Section 140 of that Act (car without CO<sub>2</sub> figure: the appropriate percentage) is amended in accordance with subsections (8) to (11).
- (8) In the Table in subsection (2), for “35%” substitute “37%”.
- (9) For subsection (3)(a) substitute—
  - “(a) 5% if the car cannot in any circumstances emit CO<sub>2</sub> by being driven, and”.
- (10) In subsection (3)(b), for “35%” substitute “37%”.
- (11) Omit subsection (3A).
- (12) The amendments made by this section have effect for the tax year 2015-16 and subsequent tax years.