



Finance Act 2015

2015 CHAPTER 11

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

9 Diesel cars: the appropriate percentage for 2015-16

- (1) In section 141(2) of ITEPA 2003 (diesel cars: the appropriate percentage), in Step 3, for “35%” substitute “37%”.
- (2) The amendment made by this section has effect for the tax year 2015-16.