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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 18

#### VEHICLE CO<sub>2</sub> EMISSIONS CERTIFICATES

#### PART 2

##### AMENDMENTS OF ITEPA 2003

- 7 In the Income Tax (Pay As You Earn) Regulations 2003 ([S.I. 2003/2682](#)), in Schedule A1 (real time returns), in paragraph 22B(2) (benefits in kind: cars), in sub-paragraph (a)(ii) (car with a CO<sub>2</sub> emission figure)—
- (a) after “136,” insert “136A,”;
  - (b) after “137,” insert “137A”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 7.