
STATUTORY INSTRUMENTS

1995 No. 3035

**The Income Tax (Cash Equivalents
of Car Fuel Benefits) Order 1995**

2. In section 158 of the Income and Corporation Taxes Act 1988 (car fuel) for the Tables in subsection (2) (tables of cash equivalents)(1) there shall be substituted—

“TABLE A

Cylinder capacity of car in cubic centimetres	Cash equivalent
1,400 or less	£710
More than 1,400 but not more than 2,000	£890
More than 2,000	£1,320

TABLE AB

Cylinder capacity of car in cubic centimetres	Cash equivalent
2,000 or less	£640
More than 2,000	£820

TABLE B

Description of car	Cash equivalent
Any car	£1,320”

(1) Section 158(2) was substituted by section 53(2) of the Finance (No. 2) Act 1992. The Tables in section 158(2) were substituted by [S.I.1994/3010](#) with effect from 6th April 1995.