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STATUTORY INSTRUMENTS

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**1995 No. 3035**

**INCOME TAX**

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

*Made* - - - - 28th November 1995  
*Laid before the House of  
Commons* - - - - 28th November 1995  
*Coming into force* - - 6th April 1996

The Treasury, in exercise of the powers conferred on them by section 158(4) of the Income and Corporation Taxes Act 1988(1), hereby make the following Order—

1. This Order may be cited as the Income Tax (Cash Equivalents of Car Fuel Benefits) Order 1995 and shall come into force on 6th April 1996.

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

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(1) 1988 c. 1; section 158(4) was amended by section 53(3) of the Finance (No. 2) Act 1992 (c. 48).

(2) 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.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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**TABLE B**

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

28th November 1995

*Derek Conway*  
*Simon Burns*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides for new tables of flat rate cash equivalents to be substituted in section 158(2) of the Income and Corporation Taxes Act 1988 with effect from 6th April 1996. Directors and employees earning £8,500 or more a year are chargeable to income tax on an amount equal to the appropriate cash equivalent of the benefit of car fuel made available for private use by reason of their employment.

Table A applies where the car has an internal combustion engine with one or more reciprocating pistons and is not a diesel car, and Table AB where the car has an internal combustion engine with one or more reciprocating pistons and is a diesel car. Table B applies where the car does not have an internal combustion engine with one or more reciprocating pistons, and accordingly applies to rotary engined cars.