
STATUTORY INSTRUMENTS

2000 No. 810

INCOME TAX

**The Income Tax (Cash Equivalents
of Car Fuel Benefits) Order 2000**

Made - - - - 21st March 2000
Laid before the House of
Commons - - - - 21st March 2000
Coming into force - - 6th April 2000

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 2000 and shall come into force on 6th April 2000.

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

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Cash equivalent</i>
1,400 or less	£1,700
More than 1,400 but not more than 2,000	£2,170
More than 2,000	£3,200

TABLE AB

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Cash equivalent</i>
2,000 or less	£2,170
More than 2,000	£3,200

(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 59 of the Finance Act 1998 (c. 36).

Status: This is the original version (as it was originally made).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

TABLE B

<i>Description of car</i>	<i>Cash equivalent</i>
Any car	£3,200".

21st March 2000

David Jamieson
Jim Dowd
Two of the Lords Commissioners of Her
Majesty's Treasury

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 2000. Directors and employees earning £8,500 or more a year for whom fuel is provided for private use in a company car are chargeable to income tax on an amount equal to the appropriate cash equivalent of the benefit.

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.