



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 6

TAXABLE BENEFITS: CARS, VANS AND RELATED BENEFITS

Cars: appropriate percentage: first registered on or after 1st January 1998

136 Car with a CO₂ emissions figure: post-September 1999 registration

- (1) This section applies to a car first registered on or after 1st October 1999 if it is so registered on the basis of—
 - (a) an EC certificate of conformity (see section 171(1)), or
 - (b) a UK approval certificate (see section 171(1)),which specifies a CO₂ emissions figure in terms of grams per kilometre driven.
- (2) The car's CO₂ emissions figure is that specified figure unless more than one figure is specified, in which case the car's CO₂ emissions figure is the figure specified as the CO₂ emissions (combined) figure.
- (3) This is subject to—
 - (a) section 137 (bi-fuel cars), and
 - (b) section 138 (automatic car for a disabled employee).