



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

[^{F1}136A Car with a CO₂ emissions figure: registration on or after IP completion day

- (1) This section applies to a car first registered on or after IP completion day if it is so registered on the basis of a qualifying emissions certificate.
- (2) The car's CO₂ emissions figure is the figure specified in the qualifying emissions certificate 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) For the purpose of determining the car's CO₂ emissions figure ignore any values specified in the qualifying emissions certificate that are not WLTP (worldwide harmonised light vehicles test procedures) values.
- (4) Subsection (2) is subject to—
 - (a) section 137A (bi-fuel cars registered after IP completion day), and
 - (b) section 138 (automatic car for a disabled employee).]

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 136A. (See end of Document for details)*

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Textual Amendments

F1 [S. 136A](#) inserted (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [Sch. 18 para. 4\(2\)](#)

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There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 136A.