



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

141 Diesel cars: the appropriate percentage

- (1) This section applies to a diesel car first registered on or after 1st January 1998.
- (2) To determine the appropriate percentage for such a car for a year—

Step 1

Determine whether the car is a car with a CO₂ emissions figure or a car without a CO₂ emissions figure (see section 134).

Step 2

Take what would be the appropriate percentage for the car for the year under section 139 or 140 as appropriate.

Step 3

The appropriate percentage for the car for the year is whichever is the smaller of—

- (a) the figure resulting from the addition of 3 percentage points to the figure found under step 2, and
- (b) 35%.

Status: *This is the original version (as it was originally enacted).*

- (3) In this section “diesel car” means a car which is propelled solely by diesel.
- (4) This section is subject to any regulations made by the Treasury under section 170(4) (power to reduce the appropriate percentage).