



Finance Act 2008

2008 CHAPTER 9

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX_GENERAL

Employment matters

47 Company cars: lower threshold for CO₂ emissions figure

^{F1}(1)

(2) In consequence of the amendment made by subsection (1), omit—

- (a) in FA 2003, section 138(3), and
- (b) in FA 2006, section 59(6).

(3) The amendments made by this section have effect for the tax year 2008-09 and subsequent tax years.

Textual Amendments

F1 [S. 47\(1\)](#) omitted (with effect in accordance with Sch. 28 para. 10(1) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 28 para. 9](#)

Changes to legislation:

Finance Act 2008, Section 47 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)