



# Finance Act 2018

## 2018 CHAPTER 3

### PART 1

#### DIRECT TAXES

##### *Employment*

#### **9 Benefits in kind: diesel cars**

- (1) Section 141 of ITEPA 2003 (benefits in kind: appropriate percentage for diesel cars) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) This section applies to a diesel car first registered on or after 1 January 1998 but before 1 September 2017.
- (1A) This section applies to a diesel car first registered on or after 1 September 2017 if it does not meet the Euro 6d emissions standard.”
- (3) In subsection (2)—
- (a) in the words before step 1, for “such a” substitute “the”;
- (b) in paragraph (a) of step 3, for “3 percentage points” substitute “4 percentage points”.
- (4) After subsection (2) insert—
- “(2A) A vehicle meets the Euro 6d emissions standard only if it is first registered on the basis of an EC certificate of conformity which indicates that the exhaust emission level is Euro 6d (and it does not meet that standard if it is first registered on the basis of an EC certificate of conformity which indicates that that level is Euro 6d-TEMP).”
- (5) In sections 139(7)(a) and 140(5)(a) of ITEPA 2003 (appropriate percentage), before “diesel” insert “certain”.

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Section 9. (See end of Document for details)*

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- (6) The amendments made by this section have effect in relation to the tax year 2018-19 and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Section 9.