



# Finance Act 2020

## 2020 CHAPTER 14

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Employment income and social security income*

#### **10 Determining the appropriate percentage for a car: tax year 2021-22 only**

- (1) For the tax year 2021-22, Chapter 6 of Part 3 of ITEPA 2003 (taxable benefits: cars etc) has effect with the following modifications.
- (2) In section 139 (car with a CO<sub>2</sub> emissions figure: the appropriate percentage)—
  - (a) in the table in subsection (1), in the second column of the entry for a car with a CO<sub>2</sub> emissions figure of 0, for “2%” substitute “1%”, and
  - (b) in subsection (7) before paragraph (a) insert—

“(za) section 139A (recently registered cars),”.
- (3) After section 139 insert—

#### **“139A Section 139: recently registered car with CO<sub>2</sub> emissions figure**

In its application in relation to a car that is first registered on or after 6 April 2020, section 139 has effect as if—

- (a) for the table in subsection (1) there were substituted—

<i>“Car</i>	<i>Appropriate percentage</i>
Car with CO <sub>2</sub> emissions figure of 0	1%
Car with CO <sub>2</sub> emissions figure of 1 - 50	
Car with electric range figure of 130 or more	1%

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*Status: This is the original version (as it was originally enacted).*

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<i>“Car</i>	<i>Appropriate percentage</i>
Car with electric range figure of 70 - 129	4%
Car with electric range figure of 40 - 69	7%
Car with electric range figure of 30 - 39	11%
Car with electric range figure of less than 30	13%
Car with CO <sub>2</sub> emissions figure of 51 - 54	14%
Car with CO <sub>2</sub> emissions figure of 55 - 59	15%
Car with CO <sub>2</sub> emissions figure of 60 - 64	16%
Car with CO <sub>2</sub> emissions figure of 65 - 69	17%
Car with CO <sub>2</sub> emissions figure of 70 - 74	18%”

(b) in subsection (3)(a) for “20%” there were substituted “19%”.”

- (4) In section 140 (car without a CO<sub>2</sub> emissions figure: the appropriate percentage) in subsection (3)(a) for “2%” substitute “1%”.