



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Employment income and social security income

8 Determining the appropriate percentage for a car: tax year 2020-21 onwards

(1) Chapter 6 of Part 3 of ITEPA 2003 (taxable benefits: cars etc) is amended as follows.

(2) In section 136 (car with a CO₂ emissions figure: post-September 1999 registration)—

(a) in subsection (2A)—

(i) after “figure” insert “in a case where the car is first registered before 6 April 2020”,

(ii) for “light-duty” substitute “light”, and

(iii) for “an EC certificate of conformity” substitute “the EC certificate of conformity or UK approval certificate”, and

(b) after subsection (2A) insert—

“(2B) For the purpose of determining the car’s CO₂ emissions figure in a case where the car is first registered on or after 6 April 2020, ignore any values specified in the EC certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”

(3) In section 137 (car with a CO₂ emissions figure: bi-fuel cars)—

(a) in subsection (2A)—

(i) after “figure” insert “in a case where the car is first registered before 6 April 2020”,

(ii) for “light-duty” substitute “light”, and

(iii) for “an EC certificate of conformity” substitute “the EC certificate of conformity or UK approval certificate”, and

Status: This is the original version (as it was originally enacted).

(b) after subsection (2A) insert—

“(2B) For the purpose of determining the car’s CO₂ emissions figure in a case where the car is first registered on or after 6 April 2020, ignore any values specified in the EC certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”

(4) In section 139 (car with a CO₂ emissions figure)—

(a) for subsection (2) substitute—

“(2) For the purposes of subsection (1) and the table—

- (a) if a CO₂ emissions figure is not a whole number, round it down to the nearest whole number, and
- (b) if an electric range figure is not a whole number, round it up to the nearest whole number.”, and

(b) after subsection (5) insert—

“(5A) For the purpose of determining the electric range figure for a car first registered before 6 April 2020, ignore any WLTP (worldwide harmonised light vehicle test procedures) values specified in an EC certificate of conformity, an EC type-approval certificate or a UK approval certificate.

(5B) For the purpose of determining the electric range figure for a car first registered on or after 6 April 2020, ignore any values specified in an EC certificate of conformity, an EC type-approval certificate or a UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”

(5) The amendments made by this section have effect for the tax year 2020-21 and subsequent tax years.