STATUTORY INSTRUMENTS

## 1994 No. 777

## **INCOME TAX**

The Income Tax (Car Benefits) (Replacement Accessories) Regulations 1994

Made	-	-	-	-	
Laid before the House of					
Commons		-	-		
Coming into force					

15th March 1994 16th March 1994 6th April 1994

## THE INCOME TAX (CAR BENEFITS) (REPLACEMENT ACCESSORIES) REGULATIONS 1994

- 1. Citation and commencement
- 2. Interpretation
- 3. Cases where replacing accessory not superior to replaced accessory
- 4. Cases where replacing accessory superior to replaced accessory
- Meaning of superior replacing accessory Signature Explanatory Note