
STATUTORY INSTRUMENTS

2001 No. 1123

INCOME TAX

The Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage) Regulations 2001

<i>Made</i>	- - - -	<i>21st March 2001</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd March 2001</i>
<i>Coming into force</i>		<i>12th April 2001</i>

THE INCOME TAX (CAR BENEFITS) (REDUCTION OF VALUE OF APPROPRIATE PERCENTAGE) REGULATIONS 2001

1. Citation, commencement and effect
 2. Interpretation
 3. Prescribed reduction of value of appropriate percentage—cars propelled solely by diesel
 4. Prescribed reduction of value of appropriate percentage—electrically propelled cars
 5. Prescribed reduction of value of appropriate percentage—hybrid cars capable of being propelled by electricity and petrol
 6. Prescribed reduction of value of appropriate percentage—cars propelled solely by road fuel gas and bi-fuel cars to which paragraph 5 of Schedule 6 applies
 7. Prescribed reduction of value of appropriate percentage—bi-fuel cars to which paragraph 5 of Schedule 6 does not apply
 8. Amendment to the Income Tax (Replacement Cars) Regulations 1994
- Signature
Explanatory Note