
STATUTORY INSTRUMENTS

2001 No. 635

**The Income Tax (Cash Equivalents
of Car Fuel Benefits) Order 2001**

2. In section 158 of the Income and Corporation Taxes Act 1988 (car fuel) for the Tables in subsection (2) (tables of cash equivalents)(1) there shall be substituted—

“TABLE A

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Cash equivalent</i>
1,400 or less	£1,930
More than 1,400 but not more than 2,000	£2,460
More than 2,000	£3,620

TABLE AB

<i>Cylinder capacity of car in cubic centimetres</i>	<i>Cash equivalent</i>
2,000 or less	£2,460
More than 2,000	£3,620

TABLE B

<i>Description of car</i>	<i>Cash equivalent</i>
Any car	£3,620”.

(1) Section 158(2) was substituted by section 59 of the Finance Act 1998 (c. 36).