

SCHEDULES

SCHEDULE 6

TAXATION OF DIRECTORS AND OTHERS IN RESPECT OF CARS

PART II

SUPPLEMENTARY PROVISIONS

Car used preponderantly for business purposes

- 3 (1) The cash equivalent derived from Table A, B or C is to be reduced (or, where paragraph 2 above applies, further reduced) by half if it is shown to the inspector's satisfaction that the employee was required by the nature of his employment to make and made use of the car preponderantly for business travel, which means that such travel must have amounted to at least 18,000 miles in the relevant year.
- (2) In relation to a car which for part of the year was unavailable in the sense of paragraph 2 above, the figure of 18,000 is proportionately reduced.