



Finance Act 1991

1991 CHAPTER 31

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Benefits in kind

29 Car benefits.

- (1) In Schedule 6 to the Taxes Act 1988 (taxation of directors and others in respect of cars) for Part I (tables of flat rate cash equivalents) there shall be substituted—

“PART I

TABLES OF FLAT RATE CASH EQUIVALENTS

TABLE A

Cars with an original market value up to £19,250 and having a cylinder capacity

*Cylinder capacity of car in
cubic centimetres*

Age of car at end of relevant year of assessment

Under 4 years

4 years or more

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Benefits in kind. (See end of Document for details)

1400 or less	£2,050	£1,400
More than 1400 but not more than 2000	£2,650	£1,800
More than 2000	£4,250	£2,850

TABLE B

Cars with an original market value up to £19,250 and not having a cylinder capacity

<i>Original market value of car</i>	<i>Age of car at end of relevant year of assessment</i>	
	<i>Under 4 years</i>	<i>4 years or more</i>
Less than £6,000	£2,050	£1,400
£6,000 or more but less than £8,500	£2,650	£1,800
£8,500 or more but not more than £19,250	£4,250	£2,850

TABLE C

Cars with an original market value of more than £19,250

<i>Original market value of car</i>	<i>Age of car at end of relevant year of assessment</i>	
	<i>Under 4 years</i>	<i>4 years or more</i>
More than £19,250 but not more than £29,000	£5,500	£3,700
More than £29,000	£8,900	£5,900"

(2) This section shall have effect for the year 1991-92 and subsequent years of assessment.

F130

Textual Amendments

F1 [S. 30](#) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(9) Note of the amending Act) by 1999 c. 16, s. 139, [Sch. 20 Pt. III\(9\)](#) Note

F231

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Benefits in kind. (See end of Document for details)

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Textual Amendments

- F2** S. 31 repealed (3.5.1994 with effect in accordance with s. 88(5) of the amending Act) by 1994 c. 9, s. 88(5), 258, **Sch. 26 Pt. V(5)** Note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Cross Heading:
Benefits in kind.