



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 6

TAXABLE BENEFITS: CARS, VANS AND RELATED BENEFITS

Cars: the appropriate percentage

133 How to determine the “appropriate percentage”

- (1) The “appropriate percentage” for a car for a year depends upon when the car was first registered.
- (2) If the car was first registered on or after 1st January 1998, the “appropriate percentage” depends upon whether the car—
 - (a) is a car with a CO₂ emissions figure (see section 134(1)), ^{F1}or]
 - (b) is a car without a CO₂ emissions figure (see section 134(2)), ^{F2}...
 - ^{F2}(c)
and is determined under sections 139 ^{F3}and 140].
- (3) If the car was first registered before 1st January 1998, the “appropriate percentage” is determined under section 142.

Textual Amendments

- F1** Word in s. 133(2)(a) inserted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 24\(2\)\(a\)](#)

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Cars: the appropriate percentage is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F2** S. 133(2)(c) and word omitted (with effect in accordance with s. 24(17) of the amending Act) by virtue of Finance Act 2014 (c. 26), s. 24(2)(b)
- F3** Words in s. 133(2) substituted (with effect in accordance with s. 24(17) of the amending Act) by Finance Act 2014 (c. 26), s. 24(2)(c)

Modifications etc. (not altering text)

- C1** Ss. 133-142 applied by S.I. 2001/1123, reg. 2 (as amended (6.4.2008) by The Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage) (Amendment) Regulations 2007 (S.I. 2007/3068), regs. 1, 3)

134 Meaning of car with or without a CO₂ emissions figure

- (1) In this Chapter a “car with a CO₂ emissions figure” means—
- (a) a car first registered on or after 1st January 1998 but before 1st October 1999 to which section 135 applies,
 - (b) a car first registered on or after 1st October 1999 [^{F4}but before IP completion day] to which section 136 [^{F5}(registration from 1st October 1999 to IP completion day)] applies, ^{F6}...
 - [^{F7}(ba) a car first registered on or after IP completion day to which section 136A (registration on or after IP completion day) applies,]
 - (c) a car first registered on or after 1st January 2000 [^{F8}but before IP completion day] which is a car to which section 137 (bi-fuel cars [^{F9}: registration from 1st January 2000 to IP completion day]) applies [^{F10}, or
 - (d) a car first registered on or after IP completion day to which section 137A (bi-fuel cars: registration on or after IP completion day) applies.]
- (2) In this Chapter a “car without a CO₂ emissions figure” means any other car first registered on or after 1st January 1998.

Textual Amendments

- F4** Words in s. 134(1)(b) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 18 para. 3(a)(i)
- F5** Words in s. 134(1)(b) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 18 para. 3(a)(ii)
- F6** Word in s. 134(1)(b) omitted (24.2.2022) by virtue of Finance Act 2022 (c. 3), Sch. 18 para. 3(b)
- F7** S. 134(1)(ba) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 18 para. 3(b)
- F8** Words in s. 134(1)(c) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 18 para. 3(c)(i)
- F9** Words in s. 134(1)(c) inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 18 para. 3(c)(ii)
- F10** S. 134(1)(d) and word inserted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 18 para. 3(d)

Modifications etc. (not altering text)

- C1** Ss. 133-142 applied by S.I. 2001/1123, reg. 2 (as amended (6.4.2008) by The Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage) (Amendment) Regulations 2007 (S.I. 2007/3068), regs. 1, 3)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Cars: the appropriate percentage is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)