



# 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 CO<sub>2</sub> emissions figure (see section 134(1)), <sup>F1</sup>or]
  - (b) is a car without a CO<sub>2</sub> emissions figure (see section 134(2)), <sup>F2</sup>...
  - <sup>F2</sup>(c) .....  
and is determined under sections 139 <sup>F3</sup>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)

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**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 133 is up to date with all changes known to be in force on or before 06 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*

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- 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)

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**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:**

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**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\(4\)](#)