



Finance Act 2015

2015 CHAPTER 11

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

7 Cars: the appropriate percentage for 2017-18

- (1) ITEPA 2003 is amended as follows.
- (2) Section 139 (car with a CO₂ figure: the appropriate percentage) is amended as set out in subsections (3) and (4).
- (3) In subsection (2)—
 - (a) in paragraph (a), for “7%” substitute “ 9% ”,
 - (b) in paragraph (aa), for “11%” substitute “ 13% ”, and
 - (c) in paragraph (b), for “15%” substitute “ 17% ”.
- (4) In subsection (3), for “16%” substitute “ 18% ”.
- (5) In section 140(2) (car without a CO₂ figure: the appropriate percentage), in the Table—
 - (a) for “16%” substitute “ 18% ”, and
 - (b) for “27%” substitute “ 29% ”.
- (6) In section 142(2) (car first registered before 1 January 1998: the appropriate percentage), in the Table—
 - (a) for “16%” substitute “ 18% ”, and
 - (b) for “27%” substitute “ 29% ”.
- (7) The amendments made by this section have effect for the tax year 2017-18.

Changes to legislation:

Finance Act 2015, Section 7 is up to date with all changes known to be in force on or before 04 April 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):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)