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STATUTORY INSTRUMENTS

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**2007 No. 3068**

**The Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage) (Amendment) Regulations 2007**

**Amendments to the Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage) Regulations 2001**

3. In regulation 2 (interpretation)—
- (a) after the definition of “bi-fuel car” insert—

““bioethanol” has the meaning given in section 2AB of the Hydrocarbon Oil Duties Act 1979(1);”;
  - (b) after the definition of “Directive 98/70/EC” insert—

““ITEPA” means the Income Tax (Earnings and Pensions) Act 2003;”;
  - (c) in the definition of “road fuel gas” for “section 168AB(3) of the Income Tax and Corporation Taxes Act 1988” substitute “section 171(1) of ITEPA”;
  - (d) in the definition of “the value of the appropriate percentage” for “paragraphs 2 to 5D of Schedule 6” substitute “sections 133 to 142 of ITEPA”; and
  - (e) after the definition of “the value of the appropriate percentage” add—

““unleaded petrol” has the meaning given in section 1(3C) of the Hydrocarbon Oil Duties Act 1979(2).”.

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(1) 1979 c. 5. The definition of “bioethanol” was inserted by section 10(1) of the Finance Act 2004 (c. 12).  
(2) Subsections (3A) to (3C) of section 1, (as inserted by section 5(1) of the Finance Act 2000 (c. 17), and subsection (3C) having been subsequently repealed by Part 1(1) of Schedule 33 to the Finance Act 2001 (c. 9)), were substituted by section 7(1) of the Finance Act 2004 (c. 12).