



Finance Act 2016

2016 CHAPTER 24

PART 1

INCOME TAX

Employment income: taxable benefits

8 Cars: appropriate percentage for 2019-20 and subsequent tax years

- (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 “13%” substitute “ 16% ”,
 - (b) in paragraph (aa), for “16%” substitute “ 19% ”, and
 - (c) in paragraph (b), for “19%” substitute “ 22% ”.
- (4) In subsection (3), for “20%” substitute “ 23% ”.
- (5) Section 140 (car without a CO₂ figure: the appropriate percentage) is amended as set out in subsections (6) and (7).
- (6) In subsection (2), in the Table—
 - (a) for “20%” substitute “ 23% ”, and
 - (b) for “31%” substitute “ 34% ”.
- (7) In subsection (3)(a), for “13%” (as substituted by section 9(3)) substitute “ 16% ”.
- (8) In section 142(2) (car first registered before 1 January 1998: the appropriate percentage), in the Table—
 - (a) for “20%” substitute “ 23% ”, and
 - (b) for “31%” substitute “ 34% ”.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (9) The amendments made by this section have effect for the tax year 2019-20 and subsequent tax years.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team 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. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)