



INCOME TAX ACT 1970

INCOME TAX (CAR FUEL BENEFITS) ORDER 2000

Approved by Tynwald

15th February 2000

Coming into operation

6th April 2000

In exercise of the powers conferred on the Treasury by section 2J(4) of the Income Tax Act 1970(a), and of all other enabling powers, the following Order is hereby made :-

Citation, commencement and application

1. This Order may be cited as the Income Tax (Car Fuel Benefits) Order 2000 and, subject to Section 2J(7) of the Income Tax Act 1970, shall come into operation on the 6th April, 2000.
2. This Order shall apply in respect of the income tax year commencing 6th April 2000 and subsequent years.

Cash Equivalents of Car Fuel Benefits

3. In Section 2J(2) of the Income Tax Act 1970 for Tables A and B there shall be substituted the following Tables:-

"TABLE A"

Cylinder Capacity of Car in cubic centimetres	Cash equivalent
1,400 or less	£ 920
More than 1,400 but not more than 2,000	£1,160
More than 2,000	£1,720

(a) Vol. XXI p.260; section 2J inserted by section 57 and Sch. 1 of 1989 c.10.

"TABLE B"

Cars without a cylinder capacity	Cash equivalent
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All models	£1,630
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Made this 31st day of January, 2000



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes from the 6th April 2000 new amounts of cash equivalents on which employees are chargeable to tax under the Income Tax Act 1970 in respect of the benefit of car fuel made available for private use by reason of their employment