

TC3a TAXABLE BENEFITS AND EXPENSES PAYMENTS

Fuel scale charges 1987-88 to 2002-2003

| Income tax year | Cylinder capacity in cubic centimetres | Scale charge (Petrol) £ | Scale charge (Diesel) £ |
|-----------------|---|-------------------------------|-------------------------------|
| 1987-88 | up to 1400 | 480 | 480 |
| to | 1401-2000 | 600 | 600 |
| 1991-92 | over 2000 | 900 | 900 |
| 1992-93 | up to 1400 | 500 | 460 |
| | 1401-2000 | 630 | 460 |
| | over 2000 | 940 | 590 |
| 1993-94 | up to 1400 | 600 | 550 |
| | 1401-2000 | 760 | 550 |
| | over 2000 | 1,130 | 710 |
| 1994-95 | up to 1400 | 640 | 580 |
| | 1401-2000 | 810 | 580 |
| | over 2000 | 1,200 | 750 |
| 1995-96 | up to 1400 | 670 | 605 |
| | 1401-2000 | 850 | 605 |
| | over 2000 | 1,260 | 780 |
| 1996-97 | up to 1400 | 710 | 640 |
| | 1401-2000 | 890 | 640 |
| | over 2000 | 1,320 | 820 |
| 1997-98 | up to 1400 | 800 | 740 |
| | 1401-2000 | 1,010 | 740 |
| | over 2000 | 1,490 | 940 |
| 1998-99 | up to 1400 | 1,010 | 1,280 |
| | 1401-2000 | 1,280 | 1,280 |
| | over 2000 | 1,890 | 1,890 |
| 1999-2000 | up to 1400 | 1,210 | 1,540 |
| | 1401-2000 | 1,540 | 1,540 |
| | over 2000 | 2,270 | 2,270 |
| 2000-2001 | up to 1400 | 1,700 | 2,170 |
| | 1401-2000 | 2,170 | 2,170 |
| | over 2000 | 3,200 | 3,200 |
| 2001-2002 | up to 1400 | 1,930 | 2,460 |
| | 1401-2000 | 2,460 | 2,460 |
| | over 2000 | 3,620 | 3,620 |
| 2002-2003 | up to 1400 | 2,240 | 2,850 |
| | 1401-2000 | 2,850 | 2,850 |
| | over 2000 | 4,200 | 4,200 |

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