



Finance Act 1993

1993 CHAPTER 34

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Benefits in kind

74 Heavier commercial vehicles

- (1) In the Taxes Act 1988, after section 159AB (inserted by Schedule 4 to this Act) there shall be inserted the following section—

“159AC Heavier commercial vehicles available for private use

- (1) This section applies where in any year—
- (a) a heavier commercial vehicle is made available to an employee in circumstances such that, had that vehicle been a van, the benefit so provided would have been chargeable to tax under section 159AA, and
 - (b) the employee’s use of the vehicle is not wholly or mainly private use.
- (2) Section 154 shall not apply to—
- (a) the benefit so provided, or
 - (b) any benefit in connection with the vehicle other than a benefit in connection with the provision of a driver for the vehicle.
- (3) The employee shall not be taxable—

Status: This is the original version (as it was originally enacted).

- (a) under Schedule E in respect of the discharge of any liability of his in connection with the vehicle;
 - (b) under section 141 or 142 in respect of any non-cash voucher or credit-token to the extent that it is used by him—
 - (i) for obtaining money which is spent on goods or services in connection with the vehicle, or
 - (ii) for obtaining such goods or services;
 - (c) under section 153 in respect of any payment made to him in respect of expenses incurred by him in connection with the vehicle.
- (4) In this section “heavier commercial vehicle” means a mechanically propelled road vehicle which is—
- (a) of a construction primarily suited for the conveyance of goods or burden of any description, and
 - (b) of a design weight exceeding 3,500 kilograms;
- and “design weight” here means the weight which the vehicle is designed or adapted not to exceed when in normal use and travelling on a road laden.
- (5) In this section—
- (a) “private use”, in relation to a vehicle made available to an employee, means any use other than for his business travel, and
 - (b) “business travel” means travelling which the employee is necessarily obliged to do in the performance of the duties of his employment.”
- (2) In section 159A of that Act (mobile telephones) in subsection (8)(a) (meaning of “mobile telephone”), as amended by Schedule 4 to this Act—
- (a) the word “but” at the end of sub-paragraph (i) shall be omitted,
 - (b) after that sub-paragraph there shall be inserted the following sub-paragraph—
 - “(i) includes any such apparatus provided in connection with a heavier commercial vehicle (within the meaning given by section 159AC) notwithstanding that the vehicle is made available as mentioned in that section;”, and
 - (c) at the end of sub-paragraph (ii) there shall be inserted “or heavier commercial vehicle
- (3) This section shall have effect for the year 1993-94 and subsequent years of assessment.