



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 6

TAXABLE BENEFITS: CARS, VANS AND RELATED BENEFITS

Orders

170 Orders etc. relating to this Chapter

- (1) The Treasury may by order substitute a greater amount for that for the time being specified in—
- ^{F1}(a)
 - (b) section 126(3)(d) (car: minimum price of later accessory),
 - (c) section 132(3)(b) (car: maximum contributions deduction),
 - [^{F2}(ca) section 132A(5)(b) (corresponding provision with respect to optional remuneration arrangements),]
 - (d) section 147(1)(b) (classic car: minimum value), ^{F3}...
 - (e) section 147(7)(b) (classic car: maximum contributions deduction)[^{F4}, or
 - (f) section 147A(1)(b) (classic car: minimum value: optional remuneration arrangements).]

[^{F5}(1A) The Treasury may by order substitute a different amount for the amount for the time being specified in—

- (a) section 155(1A) (cash equivalent where van subject only to restricted private use by employee),

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Orders. (See end of Document for details)

- (b) section 155(1B)(a) (cash equivalent for zero-emission van [^{F6}in tax years 2015-16 to 2020-21]), ^{F7}...
- [^{F8}(ba) section 155(1B)(aa) (cash equivalent for zero-emissions vans in tax year 2021-22 and subsequent tax years), and]
- (c) section 155(1B)(b) (cash equivalent in other cases).]
- (2) An order under subsection (1) [^{F9}or (1A)] must specify the tax years to which it applies.
- ^{F10}(2A)
- ^{F11}(3)
- (4) The Treasury may by regulations provide for the value of the appropriate percentage as determined under sections 139 [^{F12}and 140] to be reduced—
- (a) by such amount,
 - (b) in such circumstances, and
 - (c) subject to such conditions,
- as may be prescribed in the regulations.
- (5) The Treasury may by order substitute a different amount for that specified in section 150(1) (car fuel: cash equivalent) [^{F13}or section 161(b) (van fuel: cash equivalent)].
- (6) An order under subsection (5) must specify the tax years to which it applies, being tax years beginning after that in which it is made.

Textual Amendments

- F1** S. 170(1)(a) omitted (with effect in accordance with Sch. 28 para. 10(2) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 28 para. 5](#)
- F2** S. 170(1)(ca) inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 2 para. 41\(a\)](#)
- F3** Word in s. 170(1)(d) omitted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), [Sch. 2 para. 41\(b\)](#)
- F4** S. 170(1)(f) and word inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 2 para. 41\(c\)](#)
- F5** S. 170(1A) substituted (with effect in accordance with s. 10(8) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 10\(6\)](#)
- F6** Words in s. 170(1A)(b) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [s. 23\(4\)\(a\)](#)
- F7** Word in s. 170(1A)(b) omitted (10.6.2021) by virtue of [Finance Act 2021 \(c. 26\)](#), [s. 23\(4\)\(b\)](#)
- F8** S. 170(1A)(ba) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [s. 23\(4\)\(c\)](#)
- F9** Words in s. 170(2) inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 7\(3\)](#)
- F10** S. 170(2A) omitted (with effect in accordance with s. 59(5) of the amending Act) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(a\)](#)
- F11** S. 170(3) omitted (with effect in accordance with s. 2(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [s. 2\(5\)](#)
- F12** Words in s. 170(4) substituted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 24\(15\)](#)
- F13** Words in s. 170(5) inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 7\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Orders.