

## SCHEDULES

### SCHEDULE 7

#### TRANSITIONALS AND SAVINGS

##### PART 3

###### EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNING

###### *Taxable benefits: cars, vans and related benefits*

- 24 (1) This paragraph applies to the operation of section 156(4) (meaning of “shared van”: where van available to only one employee) in relation to times before 6th April 2003.
- (2) The following references are to be read in accordance with section 66 (meaning of “employment” and related expressions) as modified by sub-paragraph (3)—
- (a) the reference to an “employee” in section 156(4), and
  - (b) the references to “employee”, “employment” and “employer” in sections 116 and 117 (meaning of van is available to employee) as applied for the purposes of section 156(4).
- (3) In section 66(1)(a) substitute “an employment the emoluments of which fall to be assessed under Schedule E” for “a taxable employment under Part 2”.