



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 6

EXEMPTIONS: NON-CASH VOUCHERS AND CREDIT-TOKENS

Exemptions for particular non-cash vouchers and credit-tokens

269 Exemption where benefits or money obtained in connection with taxable car or van or exempt heavy goods vehicle

- (1) No liability to income tax arises by virtue of Chapter 4 of Part 3 (taxable benefits: vouchers and credit-tokens) in respect of a non-cash voucher or a credit-token if or to the extent that the voucher or token is used by the employee or a member of the employee's family for obtaining—
 - (a) goods or services in connection with a taxable car or van or an exempt heavy goods vehicle, or
 - (b) money which is spent on such goods or services.
- (2) Subsection (1) applies where the goods in question are fuel for a car, but see section 149(3) (by virtue of which such use of a voucher or token is treated as the provision of the fuel for the purposes of section 149 (benefit of car fuel treated as earnings)).
- (3) For the purposes of this section—
 - (a) “car” and “van” have the meaning given by section 115, and

Status: This is the original version (as it was originally enacted).

- (b) a car or van is “taxable” if the cash equivalent of the benefit of it is treated as the employee’s earnings for the tax year in which the voucher or token is used under Chapter 6 of Part 3 (taxable benefits: cars, vans and related benefits).
- (4) For the purposes of this section—
- (a) “heavy goods vehicle” has the same meaning as in section 238 (modest private use of heavy goods vehicles), and
 - (b) a heavy goods vehicle is “exempt” if it is made available in the tax year to the employee in such circumstances that section 238 applies or would apply if the employee were not in excluded employment.