
STATUTORY INSTRUMENTS

2014 No. 2896

The Van Benefit and Car and Van Fuel Benefit Order 2014

Amendment to section 155 of the Income Tax (Earnings and Pensions) Act 2003

3. In section 155(1)(b) of the Income Tax (Earnings and Pensions) Act 2003 (cash equivalent of the benefit of a van)⁽¹⁾ for “£3,090” substitute “£3,150”.

⁽¹⁾ Section 155(1) was substituted by section 58(1) and (12) of the Finance Act 2010. The amount specified in section 155(1)(b) was last substituted by [S.I. 2013/3033](#).