
STATUTORY INSTRUMENTS

2015 No. 1979

The Van Benefit and Car and Van Fuel Benefit Order 2015

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

3. In section 155(1B)(a) and (b) of the Income Tax (Earnings and Pensions) Act 2003 (cash equivalent of the benefit of a van)(1) for “£3,150” substitute “£3,170”.

(1) Section 155(1B) was substituted by section 10(1) and (2) of the FA 2015.