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STATUTORY INSTRUMENTS

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**2015 No. 1979**

**The Van Benefit and Car and Van Fuel Benefit Order 2015**

**Amendment to section 161 of the Income Tax (Earnings and Pensions) Act 2003**

**4.** In section 161(b) of the Income Tax (Earnings and Pensions) Act 2003 (van fuel: the cash equivalent)(1) for “£594” substitute “£598”.

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(1) Section 161 was substituted by paragraphs 1 and 5 of Schedule 14 to the FA 2004. The amount specified in section 161(b) was last substituted by [S.I. 2014/2896](#).