



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART V

#### PROVISIONS RELATING TO THE SCHEDULE E CHARGE

#### CHAPTER II

[<sup>F1</sup>EMPLOYEES EARNING £8,500 OR MORE AND DIRECTORS]

##### Textual Amendments

**F1** Pt. 5 Ch. 2 heading substituted by Finance Act 1989 (c. 26), s. 53(2)(a)

##### *Expenses*

#### **153** Payments in respect of expenses.

**F2** .....

##### Textual Amendments

**F2** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, Sch. 8 Pt. 1 (with Sch. 7)

##### *Benefits in kind*

#### **154** General charging provision.

**F3** .....

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#### Textual Amendments

- F3** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

### 155 Exceptions from the general charge.

**F4** .....

#### Textual Amendments

- F4** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

### [<sup>F5</sup>155ZA Accommodation, supplies or services used in performing duties of employment.

**F6** .....]

#### Textual Amendments

- F5** S. 155ZA inserted (with effect in accordance with s. 57(2) of the amending Act) by Finance Act 2000 (c. 17), s. 57(1), **Sch. 10 para. 2(1)**
- F6** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

### [<sup>F7</sup>155ZB Power to provide for exemption of minor benefits.

**F8** .....]

#### Textual Amendments

- F7** S. 155ZB inserted (with effect in accordance with s. 57(2) of the amending Act) by Finance Act 2000 (c. 17), s. 57(1), **Sch. 10 para. 3(1)**
- F8** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

### [<sup>F9</sup>155AA Mobile telephones.

**F10** .....]

#### Textual Amendments

- F9** S. 155AA inserted (with effect in accordance with s. 44(6) of the amending Act) by Finance Act 1999 (c. 16), s. 44(1)
- F10** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

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[<sup>F11</sup> **155A Care for children.**

<sup>F12</sup> ..... ]

**Textual Amendments**

**F11** [S. 155A](#) inserted (1990-91 and subsequent years of assessment) by [Finance Act 1990 \(c. 29\)](#), [s. 21\(1\)\(3\)](#)

**F12** [Ss. 153-159AC](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**156 Cash equivalent of benefits charged under section 154.**

<sup>F13</sup> ..... ]

**Textual Amendments**

**F13** [Ss. 153-159AC](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

[<sup>F14</sup> **156A Limited exemption for computer equipment.**

<sup>F15</sup> ..... ]

**Textual Amendments**

**F14** [S. 156A](#) inserted (with application in accordance with [s. 45\(3\)](#) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [s. 45\(1\)](#)

**F15** [Ss. 153-159AC](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**157 Cars available for private use.**

<sup>F16</sup> ..... ]

**Textual Amendments**

**F16** [Ss. 153-159AC](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

[<sup>F17</sup> **157A Cars available for private use: cash alternative, etc.**

<sup>F18</sup> ..... ]

**Textual Amendments**

**F17** [S. 157A](#) inserted (with effect in accordance with [s. 43\(4\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 43\(1\)](#)

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**F18** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## 158 Car fuel.

**F19** .....

### Textual Amendments

**F19** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## 159 Pooled cars.

**F20** .....

### Textual Amendments

**F20** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## [<sup>F21</sup>159A] Vans available for private use.

**F22** .....]

### Textual Amendments

**F21** Ss. 159AA, 159AB inserted after s. 159 (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 73, Sch. 4 paras. 4, **8**

**F22** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## <sup>F23</sup>159AB Pooled vans.

**F24** .....

### Textual Amendments

**F23** Ss. 159AA, 159AB inserted after s. 159 (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 73, Sch. 4 paras. 4, **8**

**F24** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## [<sup>F25</sup>159A] Heavier commercial vehicles available for private use.

**F26** .....]

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#### Textual Amendments

- F25** S. 159AC inserted (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 74(1)(3)
- F26** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

[<sup>F27</sup> **159A.** . . . . .

<sup>F28</sup> . . . . . ]

#### Textual Amendments

- F27** S. 159A inserted (1991-92 and subsequent years of assessment) by Finance Act 1991 (c. 31), s. 30(2) (3)
- F28** S. 159A repealed (with effect in accordance with s. 44(6) of the repealing Act) by Finance Act 1999 (c. 16), ss. 44(2), 139, **Sch. 20 Pt. 3(9)**, Note

### 160 Beneficial loan arrangements.

<sup>F29</sup> . . . . .

#### Textual Amendments

- F29** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

### 161 Exceptions from section 160.

<sup>F30</sup> . . . . .

#### Textual Amendments

- F30** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

[<sup>F31</sup> **161A** Treatment of qualifying loans.

<sup>F32</sup> . . . . . ]

#### Textual Amendments

- F31** S. 161A inserted (with effect in accordance with s. 57(2) of the amending Act) by Finance Act 2000 (c. 17), s. 57(1), **Sch. 10 para. 4(1)**
- F32** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

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**[<sup>F33</sup>161B Beneficial loans: loans on ordinary commercial terms.**

<sup>F34</sup> .....

**Textual Amendments**

**F33** S. 161B inserted (with effect in accordance with s. 57(2) of the amending Act) by Finance Act 2000 (c. 17), s. 57(1), **Sch. 10 para. 5(1)**

**F34** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**162 Employee shareholdings.**

<sup>F35</sup> .....

**Textual Amendments**

**F35** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**163 Expenses connected with living accommodation.**

<sup>F36</sup> .....

**Textual Amendments**

**F36** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**164 Director's tax paid by employer.**

<sup>F37</sup> .....

**Textual Amendments**

**F37** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**165 Scholarships.**

<sup>F38</sup> .....

**Textual Amendments**

**F38** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

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## General supplementary provisions

### 166 Notice of nil liability under this Chapter.

F39  
.....

#### Textual Amendments

**F39** [Ss. 160-168G](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

### 167 Employment to which this Chapter applies.

F40  
.....

#### Textual Amendments

**F40** [Ss. 160-168G](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

### 168 Other interpretative provisions.

F41  
.....

#### Textual Amendments

**F41** [Ss. 160-168G](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

### [<sup>F42</sup>168A Price of a car as regards a year.

F43  
.....]

#### Textual Amendments

**F42** [Ss. 168A-168G](#) inserted (with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras. 4, 7](#)  
**F43** [Ss. 160-168G](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

### [<sup>F44</sup>168A Equipment to enable disabled person to use car.

F45  
.....]

#### Textual Amendments

**F44** [S. 168AA](#) inserted (with effect in accordance with [s. 44\(3\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 44\(2\)](#)

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**F45** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**[<sup>F46</sup>168ABquipment etc. to enable car to run on road fuel gas.**

**F47** .....]

**Textual Amendments**

**F46** S. 168AB inserted (with effect in accordance with s. 60(6) of the amending Act) by Finance Act 1998 (c. 36), s. 60(3)

**F47** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**<sup>F48</sup>168B Price of a car: accessories not included in list price.**

**F49** .....

**Textual Amendments**

**F48** Ss. 168A-168G inserted (with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras. 4, 7

**F49** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**<sup>F50</sup>168C Price of a car: accessories available after car first made available.**

**F51** .....

**Textual Amendments**

**F50** Ss. 168A-168G inserted (with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras. 4, 7

**F51** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**<sup>F52</sup>168D Price of a car: capital contributions.**

**F53** .....

**Textual Amendments**

**F52** Ss. 168A-168G inserted (with effect for the year 1994-95 and subsequent years of assessment) by 1993 c. 34, s. 72, Sch. 3 paras. 4, 7

**F53** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)



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**F54 168E Price of a car: replacement accessories.**

F55 .....

**Textual Amendments**

- F54** [Ss. 168A-168G](#) inserted (with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras. 4, 7](#)
- F55** [Ss. 160-168G](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, \*\*Sch. 8 Pt. 1\*\*](#) (with [Sch. 7](#))

**F56 168F Price of a car: classic cars.**

F57 .....

**Textual Amendments**

- F56** [Ss. 168A-168G](#) inserted (with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras. 4, 7](#)
- F57** [Ss. 160-168G](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, \*\*Sch. 8 Pt. 1\*\*](#) (with [Sch. 7](#))

**F58 168G Price of a car: cap for expensive car.**

F59 .....

**Textual Amendments**

- F58** [Ss. 168A-168G](#) inserted (with effect for the year 1994-95 and subsequent years of assessment) by [1993 c. 34, s. 72, Sch. 3 paras. 4, 7](#)
- F59** [Ss. 160-168G](#) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, \*\*Sch. 8 Pt. 1\*\*](#) (with [Sch. 7](#))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by [2017 c. 32 s. 60\(3\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)