



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART V

PROVISIONS RELATING TO THE SCHEDULE E CHARGE

CHAPTER II

[^{F1}EMPLOYEES EARNING £8,500 OR MORE AND DIRECTORS]

Benefits in kind

[^{F1}159AA] ~~Vans~~ **vans available for private use.**

- (1) Where in any year, in the case of a person employed in employment to which this Chapter applies, a van is made available (without any transfer of the property in it) either to himself or to others being members of his family or household, and—
 - (a) it is so made available by reason of his employment and it is in that year available for his or their private use, and
 - (b) the benefit of the van is not (apart from this section) chargeable to tax as the employee's income,there is to be treated as emoluments of the employment, and accordingly chargeable to income tax under Schedule E, an amount equal to whatever is the cash equivalent of that benefit in that year.
- (2) The cash equivalent of the benefit in the year concerned shall be ascertained in accordance with Schedule 6A.
- (3) Where in any year the benefit of a van is chargeable to tax under this section as the employee's income, he shall not be taxable—
 - (a) under Schedule E in respect of the discharge of any liability of his in connection with the van;

Status: Point in time view as at 24/07/2002. This version of this provision has been superseded.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (b) under section 141 or 142 in respect of any non-cash voucher or credit-token to the extent that it is used by him [^{F2}or a relation of his (within the meaning of section 144)]—
 - (i) for obtaining money which is spent on goods or services in connection with the van, or
 - (ii) for obtaining such goods or services;
- (c) under section 153 in respect of any payment made to him in respect of expenses incurred by him in connection with the van.]

Textual Amendments

- F1** 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
- F2** Words in s. 159AA(3)(b) inserted (with effect in accordance with s. 37(2) of the amending Act) by Finance Act 2002 (c. 23), s. 37, Sch. 6 para. 3(b)

Status:

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