



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

### CHAPTER 6

TAXABLE BENEFITS: CARS, VANS AND RELATED BENEFITS

#### *General*

#### **[<sup>F1</sup>117 Meaning of car or van made available by reason of employment**

- (1) For the purposes of this Chapter a car or van made available by an employer to an employee or member of an employee's family or household is to be regarded as made available by reason of the employment unless subsection (2) or (3) excludes the application of this subsection.
- (2) Subsection (1) does not apply where—
  - (a) the employer is an individual, and
  - (b) the car or van in question is made available in the normal course of the employer's domestic, family or personal relationships.
- (3) Subsection (1) does not apply where—
  - (a) the employer carries on a vehicle hire business under which cars or vans of the same kind are made available to members of the public for hire,
  - (b) the car or van in question is hired to the employee or member in the normal course of that business, and
  - (c) in hiring that car or van the employee or member is acting as an ordinary member of the public.]

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**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 117. (See end of Document for details)*

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**Textual Amendments**

- F1** [S. 117](#) substituted (with effect in accordance with s. 7(9) of the amending Act) by [Finance Act 2016](#) (c. 24), [s. 7\(5\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 117.