



# 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

*Cars and vans: exceptions*

**169 Car available to more than one member of family or household employed by same employer**

- (1) This section applies where—
- (a) an employee (“E”) and a member of the employee’s family or household (“M”) are employed by the same employer, and
  - (b) as a result of a car being made available to M in a tax year, E would (apart from this section) be chargeable to tax in respect of the car in that year by virtue of section 120.
- (2) The cash equivalent of the benefit of the car and of any fuel provided for the car by reason of E’s employment is not to be treated as E’s earnings for that year if—
- (a) M is chargeable to tax in respect of the car in that year by virtue of section 120, or
  - [<sup>F1</sup>(b) M’s employment is lower-paid employment as a minister of religion.]

<sup>F2</sup>(3) .....

<sup>F2</sup>(4) .....

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**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 169. (See end of Document for details)*

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#### **Textual Amendments**

- F1** S. 169(2)(b) substituted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 9\(2\)](#)
- F2** S. 169(3)(4) omitted (with effect in accordance with s. 13(4) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 9\(3\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 169.