



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

[^{F1}169A Van 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 van being made available to M in a tax year, E would (apart from this section) be chargeable to tax in respect of the van in that year by virtue of section 154.
- (2) The cash equivalent of the benefit of the van and of any fuel provided for the van 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 van in that year by virtue of section 154, or
 - [^{F2}(b) M’s employment is lower-paid employment as a minister of religion.]

^{F3}(3)

^{F3}(4)]

Status: Point in time view as at 26/03/2015.

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

Textual Amendments

- F1** S. 169A inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 6](#)
- F2** S. 169A(2)(b) substituted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 1 para. 10\(2\)](#)
- F3** S. 169A(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. 10\(3\)](#)

Status:

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