



Finance Act 2014

2014 CHAPTER 26

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Other provisions

15 Restrictions on remittance basis

Schedule 3 makes provision in relation to the remittance basis.

16 Treatment of agency workers

(1) Chapter 7 of Part 2 of ITEPA 2003 (income tax treatment of agency workers) is amended as follows.

(2) For section 44 (treatment of workers supplied by agencies) substitute—

“44 Treatment of workers supplied by agencies

(1) This section applies if—

- (a) an individual (“the worker”) personally provides services (which are not excluded services) to another person (“the client”),
- (b) there is a contract between—
 - (i) the client or a person connected with the client, and
 - (ii) a person other than the worker, the client or a person connected with the client (“the agency”), and
- (c) under or in consequence of that contract—

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- (i) the services are provided, or
 - (ii) the client or any person connected with the client pays, or otherwise provides consideration, for the services.
- (2) But this section does not apply if—
- (a) it is shown that the manner in which the worker provides the services is not subject to (or to the right of) supervision, direction or control by any person, or
 - (b) remuneration receivable by the worker in consequence of providing the services constitutes employment income of the worker apart from this Chapter.
- (3) If this section applies—
- (a) the worker is to be treated for income tax purposes as holding an employment with the agency, the duties of which consist of the services the worker provides to the client, and
 - (b) all remuneration receivable by the worker (from any person) in consequence of providing the services is to be treated for income tax purposes as earnings from that employment,
- but this is subject to subsections (4) to (6).
- (4) Subsection (5) applies if (whether before or after the worker begins to provide the services)—
- (a) the client provides the agency with a fraudulent document which is intended to constitute evidence that, by virtue of subsection (2)(a), this section does not or will not apply, or
 - (b) a relevant person provides the agency with a fraudulent document which is intended to constitute evidence that, by virtue of subsection (2)(b), this section does not or will not apply.
- (5) In relation to services the worker provides to the client after the fraudulent document is provided—
- (a) subsection (3) does not apply,
 - (b) the worker is to be treated for income tax purposes as holding an employment with the client or (as the case may be) with the relevant person, the duties of which consist of the services, and
 - (c) all remuneration receivable by the worker (from any person) in consequence of providing the services is to be treated for income tax purposes as earnings from that employment.
- (6) In subsections (4) and (5) “relevant person” means a person, other than the client, the worker or a person connected with the client or with the agency, who—
- (a) is resident, or has a place of business, in the United Kingdom, and
 - (b) is party to a contract with the agency or a person connected with the agency, under or in consequence of which—
 - (i) the services are provided, or
 - (ii) the agency, or a person connected with the agency, makes payments in respect of the services.”
- (3) In section 45 (arrangements with agencies)—
- (a) in paragraph (a), omit “(“the agency”)", and

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- (b) in paragraph (b), omit “with the agency”.
- (4) In section 46 (cases involving unincorporated bodies etc)—
 - (a) in subsection (1)(a), omit “, or is under an obligation to personally provide,”, and
 - (b) in subsection (2), for the words from “under” to “contract” substitute “ in consequence of the worker providing the services ”.
- (5) After section 46 insert—

“Anti-avoidance

46A Anti-avoidance

- (1) This section applies if—
 - (a) an individual (“W”) personally provides services (which are not excluded services) to another person (“C”),
 - (b) a third person (“A”) enters into arrangements the main purpose, or one of the main purposes, of which is to secure that the services are not treated for income tax purposes under section 44 as duties of an employment held by W with A, and
 - (c) but for this section, section 44 would not apply in relation to the services.
- (2) In subsection (1)(b) “arrangements” includes any scheme, transaction or series of transactions, agreement or understanding, whether or not legally enforceable, and any associated operations.
- (3) Subject to subsection (2) of section 44, that section applies in relation to the services.
- (4) For the purposes of subsection (3)—
 - (a) W is to be treated as being the worker,
 - (b) C is to be treated as being the client,
 - (c) A is to be treated as being the agency, and
 - (d) section 44 has effect as if subsections (4) to (6) of that section were omitted.”
- (6) In section 47 (interpretation of Chapter 7), omit subsection (1).
- (7) In Chapter 3 of Part 11 of that Act (PAYE: special types of payer or payee), section 688 (agency workers) is amended as follows.
- (8) For subsection (1) substitute—
 - “(1) This section applies if the remuneration receivable by an individual in consequence of providing services falls to be treated under section 44 (agency workers) as earnings from an employment.
 - (1A) The relevant provisions have effect as if the individual held the employment with or under the deemed employer, subject to subsection (2).
 - (1B) For the purposes of sections 687, 689 and 689A, if—

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- (a) a person other than the deemed employer or an intermediary of the deemed employer makes a payment of, or on account of, PAYE income of the individual, and
 - (b) the payment is not within subsection (2),
- the person is to be treated as making the payment as an intermediary of the deemed employer.”
- (9) In subsection (2)—
- (a) for paragraph (a) (and the “and” at the end of that paragraph) substitute—
“(a) the client is not the deemed employer, and”, and
 - (b) for “agency” substitute “deemed employer”.
- (10) In subsection (3), for the words from “subsections” to “44;” substitute “this section—
the client” means the person who is the client for the purposes of section 44;
“the deemed employer” means the person with whom the individual is treated under section 44 as having an employment, the duties of which consist of the services;”.
- (11) The amendments made by this section are treated as having come into force on 6 April 2014.

17 Recovery under PAYE regulations from certain company officers

- (1) In Part 4 of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) (payments, returns and information), after Chapter 3 (PAYE records) insert—

“CHAPTER 3A

CERTAIN DEBTS OF COMPANIES UNDER CHAPTER 7 OF PART 2 OF ITEPA (AGENCIES)

97ZA Interpretation of Chapter 3A

In this Chapter—

- “company” includes a limited liability partnership;
- “HMRC” means Her Majesty's Revenue and Customs;
- “director” has the meaning given by section 67 of ITEPA;
- “personal liability notice” has the meaning given by regulation 97ZB(2);
- “relevant PAYE debt”, in relation to a company, means—
 - (a) any amount that the company is to deduct, or account for, in accordance with these Regulations by virtue of—
 - (i) section 44(4) to (6) of ITEPA (persons providing fraudulent documents), or
 - (ii) section 46A of that Act (anti-avoidance), and
 - (b) any interest or penalty, in respect of an amount within paragraph (a), for which the company is liable;
- “the relevant date”, in relation to a relevant PAYE debt, means—

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- (a) in a case where the relevant PAYE debt is to be deducted or accounted for, or arises, by virtue of subsections (4) to (6) of section 44 of ITEPA, the date on which the fraudulent document was provided as mentioned in subsection (4) of that section, or
 - (b) in a case where the relevant PAYE debt is to be deducted or accounted for, or arises, by virtue of section 46A of ITEPA, the date the arrangements mentioned in subsection (1)(b) of that section were entered into;
- “the specified amount” has the meaning given by regulation 97ZB(2)(a).

97ZB Liability of directors for relevant PAYE debts

- (1) This regulation applies in relation to an amount of relevant PAYE debt of a company if the company does not deduct, account for or (as the case may be) pay that amount by the time by which the company is required to do so.
- (2) HMRC may serve a notice (a “personal liability notice”) on any person who was, on the relevant date, a director of the company—
 - (a) specifying the amount of relevant PAYE debt in relation to which this regulation applies (“the specified amount”), and
 - (b) requiring the director to pay to HMRC—
 - (i) the specified amount, and
 - (ii) specified interest on that amount.
- (3) The interest specified in the personal liability notice—
 - (a) is to be at the rate applicable under section 178 of the Finance Act 1989 for the purposes of section 86 of TMA, and
 - (b) is to run from the date the notice is served.
- (4) A director who is served with a personal liability notice is liable to pay to HMRC the specified amount and the interest specified in the notice within 30 days beginning with the day the notice is served.
- (5) If HMRC serve personal liability notices on more than one director of the company in respect of the same amount of relevant PAYE debt, the directors are jointly and severally liable to pay to HMRC the specified amount and the interest specified in the notices.

97ZC Appeals in relation to personal liability notices

- (1) A person who is served with a personal liability notice in relation to an amount of relevant PAYE debt of a company may appeal against the notice.
- (2) A notice of appeal must—
 - (a) be given to HMRC within 30 days beginning with the day the personal liability notice is served, and
 - (b) specify the grounds of the appeal.
- (3) The grounds of appeal are —

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- (a) that all or part of the specified amount does not represent an amount of relevant PAYE debt, of the company, to which regulation 97ZB applies, or
 - (b) that the person was not a director of the company on the relevant date.
- (4) But a person may not appeal on the ground mentioned in paragraph (3)(a) if it has already been determined, on an appeal by the company, that—
- (a) the specified amount is a relevant PAYE debt of the company, and
 - (b) the company did not deduct, account for, or (as the case may be) pay the debt by the time by which the company was required to do so.
- (5) Subject to paragraph (6), on an appeal that is notified to the tribunal, the tribunal is to uphold or quash the personal liability notice.
- (6) In a case in which the ground of appeal mentioned in paragraph (3)(a) is raised, the tribunal may also reduce or increase the specified amount so that it does represent an amount of relevant PAYE debt, of the company, to which regulation 97ZB applies.

97ZD Withdrawal of personal liability notices

- (1) A personal liability notice is withdrawn if the tribunal quashes it.
- (2) An officer of Revenue and Customs may withdraw a personal liability notice if the officer considers it appropriate to do so.
- (3) If a personal liability notice is withdrawn, HMRC must give notice of that fact to the person upon whom the notice was served.

97ZE Recovery of sums due under personal liability notice: application of Part 6 of TMA

- (1) For the purposes of this Chapter, Part 6 of TMA (collection and recovery) applies as if—
 - (a) the personal liability notice were an assessment, and
 - (b) the specified amount, and any interest on that amount under regulation 97ZB(2)(b)(ii), were income tax charged on the director upon whom the notice is served,
 and that Part of that Act applies with the modification in paragraph (2) and any other necessary modifications.
- (2) Summary proceedings for the recovery of the specified amount, and any interest on that amount under regulation 97ZB(2)(b)(ii), may be brought in England and Wales or Northern Ireland at any time before the end of the period of 12 months beginning with the day after the day on which personal liability notice is served.

97ZF Repayment of surplus amounts

- (1) This regulation applies if—
 - (a) one or more personal liability notices are served in respect of an amount of relevant PAYE debt of a company, and

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- (b) the amounts paid to HMRC (whether by directors upon whom notices are served or the company) exceed the aggregate of the specified amount and any interest on it under regulation 97ZB(2)(b)(ii).
- (2) HMRC is to repay the difference on a just and equitable basis and without unreasonable delay.
- (3) HMRC is to pay interest on any sum repaid.
- (4) The interest—
 - (a) is to be at the rate applicable under section 178 of the Finance Act 1989 for the purposes of section 824 of ICTA, and
 - (b) is to run from the date the amounts paid to HMRC come to exceed the aggregate mentioned in subsection (1)(b).”
- (2) In Chapter 3 of Part 11 of ITEPA 2003 (PAYE: special types of payer or payee), section 688 (agency workers) (as amended by section 16) is amended as follows.
- (3) After subsection (2) insert—
 - “(2A) PAYE regulations may make provision for, or in connection with, the recovery from a director or officer of a company, in such circumstances as may be specified in the regulations, of—
 - (a) any amount the company is, by virtue of section 44(4) to (6) or 46A, to deduct, or account for, in accordance with PAYE regulations, and
 - (b) any interest or penalty, in respect of an amount within paragraph (a), for which the company is liable.”
- (4) In subsection (3)—
 - (a) after the definition of “the client” insert—
 - ““company” includes a limited liability partnership;”, and
 - (b) after the definition of “the deemed employer” insert—
 - ““director” has the meaning given by section 67;
 - “officer”, in relation to a company, means any manager, secretary or other similar officer of the company, or any person acting or purporting to act as such;”.
- (5) The amendment made by subsection (1) is to be treated as having been made by the Commissioners for Her Majesty's Revenue and Customs in exercise of the power conferred by subsection (2A) of section 688 of ITEPA 2003 (inserted by subsection (3)).
- (6) Chapter 3A of Part 4 of the Income Tax (Pay As You Earn) Regulations 2003 (inserted by subsection (1)) has effect in relation to relevant PAYE debts that are to be deducted, accounted for or paid on or after 6 April 2014.

18 Employment intermediaries: information powers and related penalties

- (1) After section 716A of ITEPA 2003 insert—

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“Employment intermediaries: information powers

716B Employment intermediaries to keep, preserve and provide information etc

- (1) For purposes connected with Chapter 7 of Part 2 (treatment of workers supplied by agencies) or Part 11 (PAYE), the Commissioners for Her Majesty's Revenue and Customs may by regulations make provision for, or in connection with, requiring a specified employment intermediary—
 - (a) to keep and preserve specified information, records or documents for a specified period;
 - (b) to provide Her Majesty's Revenue and Customs with specified information, records or documents within a specified period or at specified times.
 - (2) An “employment intermediary” is a person who makes arrangements under or in consequence of which—
 - (a) an individual works, or is to work, for a third person, or
 - (b) an individual is, or is to be, remunerated for work done for a third person.
 - (3) For the purposes of subsection (2), an individual works for a person if—
 - (a) the individual performs any duties of an employment for that person (whether or not the individual is employed by that person), or
 - (b) the individual provides, or is involved in the provision of, a service to that person.
 - (4) In subsection (1) “specified” means specified or described in regulations made under this section.
 - (5) Regulations under this section may—
 - (a) make different provision for different cases or different purposes, and
 - (b) make incidental, consequential, supplementary or transitional provision or savings.”
- (2) Section 98 of TMA 1970 (penalties: special returns etc) is amended as follows.
- (3) After subsection (4E) insert—
- “(4F) If a person fails to furnish any information or produce any document or record in accordance with regulations under section 716B of ITEPA 2003, subsection (1) has effect as if—
- (a) for “£300” there were substituted “ £3,000 ”, and
 - (b) for “£60” there were substituted “ £600 ”.”
- (4) In the second column of the Table, at the appropriate place insert “ Regulations under section 716B of ITEPA 2003. ”.
- (5) The amendments made subsections (2) to (4) have effect from such day as the Treasury may appoint by order made by statutory instrument.

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19 Payments by employer on account of tax where deduction not possible

- (1) In section 222 of ITEPA 2003 (payments by employer on account of tax where deduction not possible), in subsection (1)(c), for “beginning with the relevant date” substitute “ after the end of the tax year in which the relevant date falls ”.
- (2) The amendment made by this section has effect in relation to payments of income treated as made on or after 6 April 2014.

20 PAYE obligations of UK intermediary in cases involving non-UK employer

- (1) Section 689 of ITEPA 2003 (PAYE: employee of non-UK employer) is amended as follows.
- (2) After subsection (1A) insert—
 - “(1B) Subsection (1C) applies if—
 - (a) the employee worked for the relevant person during the period under or in consequence of arrangements made between the relevant person and a third person,
 - (b) the third person did not make the payment of, or on account of, PAYE income of the employee, and
 - (c) PAYE regulations would apply to the third person if the third person were to make a payment of, or on account of, PAYE income of the employee.
 - (1C) The third person is to be treated, for the purposes of PAYE regulations, as making a payment of PAYE income of the employee of an amount equal to the amount given by subsection (3).”
- (3) In subsection (2), for “The” substitute “ If subsection (1C) does not apply, the ”.
- (4) The amendments made by this section are treated as having come into force on 6 April 2014.

21 Oil and gas workers on the continental shelf: operation of PAYE

- (1) ITEPA 2003 is amended as follows.
- (2) In section 222 (payments by employer on account of tax where deduction not possible) —
 - (a) in subsection (1)(a), after “689” insert “ , 689A ”, and
 - (b) in subsection (3), after “employer” insert “ or section 689A(3) (deemed payments of PAYE income of continental shelf workers by person other than employer) ”.
- (3) In section 421L (persons to whom certain duties to provide information and returns apply)—
 - (a) in subsection (3), after paragraph (b) insert—
 - “(ba) if the employee in question is a continental shelf worker and PAYE regulations do not apply to the employer in question, any person who is a relevant person in relation to the employee in question,”, and
 - (b) after subsection (5) insert—

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“(5A) In subsection (3)(ba) “continental shelf worker” and “relevant person” have the meaning given by section 689A(11) (PAYE: oil and gas workers on the continental shelf).”

(4) In section 689 (provision about PAYE for employees of non-UK employers), after subsection (1) insert—

“(1ZA) But this section does not apply if section 689A applies or would apply but for a certificate issued under regulations made under subsection (7) of that section.”

(5) After that section insert—

“689A Oil and gas workers on the continental shelf

(1) This section applies if—

- (a) any payment of, or on account of, PAYE income of a continental shelf worker in respect of a period is made by a person who is the employer or an intermediary of the employer or of the relevant person,
- (b) PAYE regulations do not apply to the person making the payment or, if that person makes the payment as an intermediary of the employer or of the relevant person, to the employer, and
- (c) income tax and any relevant debts are not deducted, or not accounted for, in accordance with PAYE regulations by the person making the payment or, if that person makes the payment as an intermediary of the employer or of the relevant person, by the employer.

(2) Subject to subsection (5), subsection (1)(a) does not apply in relation to a payment so far as the sum paid is employment income under Chapter 2 of Part 7A.

(3) The relevant person is to be treated, for the purposes of PAYE regulations, as making a payment of PAYE income of the continental shelf worker of an amount equal to the amount given by subsection (4).

(4) The amount referred to is—

- (a) if the amount of the payment actually made is an amount to which the recipient is entitled after deduction of income tax and any relevant debts under PAYE regulations, the aggregate of the amount of the payment and the amount of any income tax due and any relevant debts deductible, and
- (b) in any other case, the amount of the payment.

(5) If, by virtue of any of sections 687A and 693 to 700, an employer would be treated for the purposes of PAYE regulations (if they applied to the employer) as making a payment of any amount to a continental shelf worker, this section has effect as if—

- (a) the employer were also to be treated for the purposes of this section as making an actual payment of that amount, and
- (b) paragraph (a) of subsection (4) were omitted.

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- (6) For the purposes of this section a payment of, or on account of, PAYE income of a continental shelf worker is made by an intermediary of the employer or of the relevant person if it is made—
- (a) by a person acting on behalf of the employer or the relevant person and at the expense of the employer or the relevant person or a person connected with the employer or the relevant person, or
 - (b) by trustees holding property for any persons who include, or a class of persons which includes, the continental shelf worker.
- (7) PAYE regulations may make provision for, or in connection with, the issue by Her Majesty's Revenue and Customs of a certificate to a relevant person in respect of one or more continental shelf workers—
- (a) confirming that, in respect of payments of, or on account of, PAYE income of the continental shelf workers specified or described in the certificate, income tax and any relevant debts are being deducted, or accounted for, as mentioned in subsection (1)(c), and
 - (b) disapplying this section in relation to payments of, or on account of, PAYE income of those workers while the certificate is in force.
- (8) Regulations under subsection (7) may, in particular, make provision about—
- (a) applying for a certificate;
 - (b) the circumstances in which a certificate may, or must, be issued or cancelled;
 - (c) the form and content of a certificate;
 - (d) the effect of a certificate (including provision modifying the effect mentioned in subsection (7)(b) or specifying further effects);
 - (e) the effect of cancelling a certificate.
- (9) Subsection (10) applies if—
- (a) there is more than one relevant person in relation to a continental shelf worker, and
 - (b) in consequence of the same payment within subsection (1)(a), each of them is treated under subsection (3) as making a payment of PAYE income of the worker.
- (10) If one of the relevant persons complies with section 710 (notional payments: accounting for tax) in respect of the payment that person is treated as making, the other relevant persons do not have to comply with that section in respect of the payments they are treated as making.
- (11) In this section—
- “continental shelf worker” means a person in an employment some or all of the duties of which are performed—
- (a) in the UK sector of the continental shelf (as defined in section 41), and
 - (b) in connection with exploration or exploitation activities (as so defined);
- “employer” means the employer of the continental shelf worker;
- “relevant person”, in relation to a continental shelf worker, means—

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- (a) if the employer has an associated company (as defined in section 449 of CTA 2010) with a place of business or registered office in the United Kingdom, the associated company, or
 - (b) in any other case, the person who holds the licence under Part 1 of the Petroleum Act 1998 in respect of the area of the UK sector of the continental shelf where some or all of the duties of the continental shelf worker's employment are performed.”
- (6) In section 690 (employee non-resident etc), in subsection (10)—
- (a) after “689”, in the first place it appears, insert “ or 689A ”, and
 - (b) after “689”, in the second place it appears, insert “ or (as the case may be) 689A ”.
- (7) In section 710 (notional payments: accounting for tax), in subsection (2)—
- (a) in paragraph (a)—
 - (i) after “689” insert “ , 689A ”, and
 - (ii) for “or 689(3)(a)” substitute “ , 689(3)(a) or 689A(4)(a) ”, and
 - (b) in paragraph (b), after “689(2)” insert “ or 689A(3) ”.
- (8) In section 689A (inserted by subsection (5)), at the end insert—
- “(12) The Treasury may by regulations modify the definitions of “continental shelf worker” and “relevant person”, as the Treasury thinks appropriate.
- (13) Regulations under subsection (12) may—
- (a) make different provision for different cases or different purposes,
 - (b) make incidental, consequential, supplementary or transitional provision or savings, and
 - (c) amend this section.”
- (9) The amendment made by subsection (5) is treated as having come into force—
- (a) on 26 March 2014 for the purposes of making regulations under section 689A(7) of ITEPA 2003, and
 - (b) on 6 April 2014 for remaining purposes.
- (10) The amendments made by subsections (2), (4), (6) and (7) are treated as having come into force on 6 April 2014.

22 Threshold for benefit of loan to be treated as earnings

- (1) In section 180 of ITEPA 2003 (threshold for benefit of a loan to be treated as earnings), in subsections (1)(a) and (b), (2) and (3), for “£5,000” (wherever occurring) substitute “ £10,000 ”.
- (2) The amendments made by this section have effect for the tax year 2014-15 and subsequent tax years (and apply to loans made at any time).

23 Taxable benefits: cars, vans and related benefits

- (1) In section 114 of ITEPA 2003 (cars, vans and related benefits), omit subsection (3) (which prevents a charge by virtue of Chapter 6 of Part 3 of that Act where an amount constitutes earnings by virtue of any other provision).

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- (2) The amendment made by this section has effect for the tax year 2014-15 and subsequent tax years.

24 Cars: the appropriate percentage

- (1) Chapter 6 of Part 3 of ITEPA 2003 (taxable benefits: cars, vans and related benefits) is amended as follows.
- (2) In section 133 (how to determine the appropriate percentage), in subsection (2)—
- (a) at the end of paragraph (a) insert “ or ”,
 - (b) omit paragraph (c) and the “or” before it, and
 - (c) for “to 141” substitute “ and 140 ”.
- (3) Section 139 (cars with a CO₂ figure: the appropriate percentage) is amended in accordance with subsections (4) to (6).
- (4) In subsection (2) —
- (a) in paragraph (a) for “5%” substitute “ 7% ”,
 - (b) in paragraph (aa) for “9%” substitute “ 11% ”, and
 - (c) in paragraph (b) for “13%” substitute “ 15% ”.
- (5) In subsection (3), for “14%” substitute “ 16% ”.
- (6) In subsection (7), omit paragraph (a) and the “and” after it.
- (7) Section 140 (cars without a CO₂ figure: the appropriate percentage) is amended in accordance with subsections (8) to (10).
- (8) In subsection (2), in the Table —
- (a) for “15%” substitute “ 16% ”, and
 - (b) for “25%” substitute “ 27% ”.
- (9) In subsection (3)(a), for “5%” substitute “ 7% ”.
- (10) In subsection (5), omit paragraph (a) and the “and” after it.
- (11) Omit section 141 (diesel cars: the appropriate percentage).
- (12) Section 142 (car first registered before 1st January 1998: the appropriate percentage) is amended in accordance with subsections (13) and (14).
- (13) In subsection (2), in the Table —
- (a) for “15%” substitute “ 16% ”,
 - (b) for “22%” substitute “ 27% ”, and
 - (c) for “32%” substitute “ 37% ”.
- (14) In subsection (3), for “32%” substitute “ 37% ”.
- (15) In section 170(4) (power to reduce value of appropriate percentage by regulations), for the words “to 141” substitute “ and 140 ”.
- (16) In consequence, section 23(4) and (5)(b) of FA 2013 is omitted.
- (17) The amendments made by this section have effect for the tax year 2016-17 and subsequent tax years.

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25 Cars and vans: payments for private use

- (1) In section 144 of ITEPA 2003 (deduction for payments for private use: cars), for subsection (1)(b) substitute—
 - “(b) pays that amount in that year.”
- (2) In section 158 of that Act (reduction for payments for private use: vans), for subsection (1)(b) substitute—
 - “(b) pays that amount in that year.”
- (3) The amendments made by this section have effect for the tax year 2014-15 and subsequent tax years.

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