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STATUTORY INSTRUMENTS

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**2017 No. 1176**

**INCOME TAX**

**The Van Benefit and Car and Van Fuel Benefit Order 2017**

*Made - - - - 28th November 2017*  
*Laid before the House of*  
*Commons - - - - 1st December 2017*  
*Coming into force - - 31st December 2017*

The Treasury, in exercise of the powers conferred by section 170(1A)(b) and (c), (2), (5) and (6) of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>, make the following Order:

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(1) [2003 c. 1](#); section 170(1A) was substituted by section 10(1) and (6) of the Finance Act [2015 \(c. 11\)](#) and section 170(2) and (5) was amended by paragraphs 1 and 7(1), (3) and (4) of Schedule 14 to the Finance Act [2004 \(c. 12\)](#).