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STATUTORY INSTRUMENTS

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**2022 No. 1288**

**The Van Benefit and Car and Van Fuel Benefit Order 2022**

**Amendments to sections 150 and 155 of the Income Tax (Earnings and Pensions) Act 2003**

**2.** In section 150(1) of the Income Tax (Earnings and Pensions) Act 2003 (car fuel: calculating the cash equivalent)(**1**) for “£25,300” substitute “£27,800”.

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**(1)** The figure specified in section 150(1) was last substituted by [S.I. 2021/1422](#).