



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART V

#### PROVISIONS RELATING TO THE SCHEDULE E CHARGE

#### CHAPTER II

[<sup>F1</sup>EMPLOYEES EARNING £8,500 OR MORE AND DIRECTORS]

#### *Benefits in kind*

#### 154 General charging provision.

<sup>F1</sup> .....

##### Textual Amendments

**F1** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

#### 155 Exceptions from the general charge.

<sup>F2</sup> .....

##### Textual Amendments

**F2** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

*Status: Point in time view as at 06/04/2003.*

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**[<sup>F3</sup>155ZA Accommodation, supplies or services used in performing duties of employment.**

<sup>F4</sup> .....

**Textual Amendments**

- F3** S. 155ZA inserted (with effect in accordance with s. 57(2) of the amending Act) by [Finance Act 2000](#) (c. 17), s. 57(1), **Sch. 10 para. 2(1)**
- F4** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003](#) (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**[<sup>F5</sup>155ZB Power to provide for exemption of minor benefits.**

<sup>F6</sup> .....

**Textual Amendments**

- F5** S. 155ZB inserted (with effect in accordance with s. 57(2) of the amending Act) by [Finance Act 2000](#) (c. 17), s. 57(1), **Sch. 10 para. 3(1)**
- F6** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003](#) (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**[<sup>F7</sup>155AA Mobile telephones.**

<sup>F8</sup> .....

**Textual Amendments**

- F7** S. 155AA inserted (with effect in accordance with s. 44(6) of the amending Act) by [Finance Act 1999](#) (c. 16), s. 44(1)
- F8** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003](#) (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**[<sup>F9</sup>155A Care for children.**

<sup>F10</sup> .....

**Textual Amendments**

- F9** S. 155A inserted (1990-91 and subsequent years of assessment) by [Finance Act 1990](#) (c. 29), s. 21(1) (3)
- F10** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003](#) (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

**156 Cash equivalent of benefits charged under section 154.**

<sup>F11</sup> .....

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**Textual Amendments**

- F11** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

[<sup>F12</sup> **156A Limited exemption for computer equipment.**

<sup>F13</sup> .....

**Textual Amendments**

- F12** S. 156A inserted (with application in accordance with [s. 45\(3\)](#) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [s. 45\(1\)](#)
- F13** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**157 Cars available for private use.**

<sup>F14</sup> .....

**Textual Amendments**

- F14** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

[<sup>F15</sup> **157A Cars available for private use: cash alternative, etc.**

<sup>F16</sup> .....

**Textual Amendments**

- F15** S. 157A inserted (with effect in accordance with [s. 43\(4\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 43\(1\)](#)
- F16** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**158 Car fuel.**

<sup>F17</sup> .....

**Textual Amendments**

- F17** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 24](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

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**159 Pooled cars.**

F18 .....

**Textual Amendments**  
F18 Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

[<sup>F19</sup>**159AA** Vans available for private use.

F20 .....]

**Textual Amendments**  
F19 Ss. 159AA, 159AB inserted after s. 159 (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 73, Sch. 4 paras. 4, 8  
F20 Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

<sup>F21</sup>**159AB** Pooled vans.

F22 .....

**Textual Amendments**  
F21 Ss. 159AA, 159AB inserted after s. 159 (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 73, Sch. 4 paras. 4, 8  
F22 Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

[<sup>F23</sup>**159AC** Heavier commercial vehicles available for private use.

F24 .....]

**Textual Amendments**  
F23 S. 159AC inserted (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 74(1)(3)  
F24 Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

[<sup>F25</sup>**159A**.....]

F26 .....]

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**Textual Amendments**

- F25** S. 159A inserted (1991-92 and subsequent years of assessment) by [Finance Act 1991 \(c. 31\), s. 30\(2\)\(3\)](#)
- F26** S. 159A repealed (with effect in accordance with s. 44(6) of the repealing Act) by [Finance Act 1999 \(c. 16\), ss. 44\(2\), 139, Sch. 20 Pt. 3\(9\)](#), Note

**160 Beneficial loan arrangements.**

**F27** .....

**Textual Amendments**

- F27** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with Sch. 7)

**161 Exceptions from section 160.**

**F28** .....

**Textual Amendments**

- F28** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with Sch. 7)

**[<sup>F29</sup> 161A Treatment of qualifying loans.**

**F30** ..... ]

**Textual Amendments**

- F29** S. 161A inserted (with effect in accordance with s. 57(2) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 57\(1\), Sch. 10 para. 4\(1\)](#)
- F30** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with Sch. 7)

**[<sup>F31</sup> 161B Beneficial loans: loans on ordinary commercial terms.**

**F32** ..... ]

**Textual Amendments**

- F31** S. 161B inserted (with effect in accordance with s. 57(2) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 57\(1\), Sch. 10 para. 5\(1\)](#)
- F32** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 24, Sch. 8 Pt. 1](#) (with Sch. 7)

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## 162 Employee shareholdings.

F33  
 .....

### Textual Amendments

**F33** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## 163 Expenses connected with living accommodation.

F34  
 .....

### Textual Amendments

**F34** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## 164 Director's tax paid by employer.

F35  
 .....

### Textual Amendments

**F35** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

## 165 Scholarships.

F36  
 .....

### Textual Amendments

**F36** Ss. 160-168G repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt. 1** (with Sch. 7)

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