



# 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*

#### 157 Cars available for private use.

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**F1** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, **Sch. 8 Pt.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

**Status:**

Point in time view as at 19/07/2007.

**Changes to legislation:**

Income and Corporation Taxes Act 1988, Section 157 is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.