



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 6

TAXABLE BENEFITS: CARS, VANS AND RELATED BENEFITS

Orders

170 Orders etc. relating to this Chapter

- (1) The Treasury may by order substitute a greater amount for that for the time being specified in—
 - ^{F1}(a)
 - (b) section 126(3)(d) (car: minimum price of later accessory),
 - (c) section 132(3)(b) (car: maximum contributions deduction),
 - (d) section 147(1)(b) (classic car: minimum value), or
 - (e) section 147(7)(b) (classic car: maximum contributions deduction).
- ^{F2}(1A) The Treasury may by order substitute a different amount for that for the time being specified in—
 - (a) section ^{F3}155(1)(a)] (cash equivalent where van subject only to restricted private use by employee [^{F4}or a zero-emission van]), and
 - (b) section ^{F5}155(1)(b)] (cash equivalent in other cases).]
- (2) An order under subsection (1) [^{F6}or (1A)] must specify the tax years to which it applies.
- ^{F7}(2A)

Status: Point in time view as at 17/07/2014.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Orders is up to date with all changes known to be in force on or before 11 July 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. (See end of Document for details)*

- (3) The Treasury may by order provide for a “^{F8}relevant] threshold” different from that specified in ^{F9}section 139(5)] (car with a CO₂ emissions figure) to apply for tax years beginning on or after ^{F10}6th April ^{F11}2013]] or such later date as may be specified in the order.
- (4) The Treasury may by regulations provide for the value of the appropriate percentage as determined under sections 139 ^{F12}and 140]] to be reduced—
- (a) by such amount,
 - (b) in such circumstances, and
 - (c) subject to such conditions,
- as may be prescribed in the regulations.
- (5) The Treasury may by order substitute a different amount for that specified in section 150(1) (car fuel: cash equivalent) ^{F13}or section 161(b) (van fuel: cash equivalent)].
- (6) An order under subsection (5) must specify the tax years to which it applies, being tax years beginning after that in which it is made.

Textual Amendments

- F1** S. 170(1)(a) omitted (with effect in accordance with Sch. 28 para. 10(2) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 28 para. 5](#)
- F2** S. 170(1A) inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 7\(2\)](#)
- F3** Word in s. 170(1A)(a) substituted (with effect for the tax year 2010-11 and subsequent tax years in accordance with s. 58(18) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), s. 58(15)(a)
- F4** Words in s. 170(1A)(a) inserted (with effect for the tax year 2010-11 and subsequent tax years in accordance with s. 58(18) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 58\(15\)\(a\)](#)
- F5** Word in s. 170(1A)(b) substituted (with effect for the tax year 2010-11 and subsequent tax years in accordance with s. 58(18) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 58\(15\)\(b\)](#)
- F6** Words in s. 170(2) inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 7\(3\)](#)
- F7** S. 170(2A) omitted (with effect in accordance with s. 59(5) of the amending Act) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(a\)](#)
- F8** Word in s. 170(3) substituted (with effect in accordance with s. 59(5) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(b\)\(i\)](#)
- F9** Words in s. 170(3) substituted (with effect in accordance with s. 59(5) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(b\)\(ii\)](#)
- F10** Words in s. 170(3) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 138\(4\)](#)
- F11** Word in s. 170(3) substituted (with effect in accordance with s. 59(5) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(b\)\(iii\)](#)
- F12** Words in s. 170(4) substituted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 24\(15\)](#)
- F13** Words in s. 170(5) inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 7\(4\)](#)

Status:

Point in time view as at 17/07/2014.

Changes to legislation:

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