



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

General

116 Meaning of when car or van is available to employee

- (1) For the purposes of this Chapter a car or van is available to an employee at a particular time if it is then made available, by reason of the employment and without any transfer of the property in it, to the employee or a member of the employee's family or household.
- (2) References in this Chapter to—
 - (a) the time when a car [^{F1}or van] is first made available to an employee are to the earliest time when the car [^{F1}or van] is made available as mentioned in subsection (1), and
 - (b) the last day in a year on which a car [^{F1}or van] is available to an employee are to the last day in the year on which the car [^{F1}or van] is made available as mentioned in subsection (1).
- (3) This section does not apply to section [^{F2}124A or] 138 (automatic car [^{F1}or van] for a disabled employee).

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 116 is up to date with all changes known to be in force on or before 22 June 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) View outstanding changes*

Textual Amendments

- F1** Words in s. 116(2) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 3](#)
- F2** Words in s. 116(3) inserted (with effect in accordance with s. 54(6) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 54\(2\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)