



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

119 Where alternative to benefit of [^{F1}low emission] car [^{F2}or van] offered

[^{F3}(1) This section applies where in a tax year—

- (a) a car is made available as mentioned in section 114(1),
- (b) the car's CO₂ emissions figure (see sections 133 to 138) does not exceed 75 grams per kilometre, and
- (c) an alternative to the benefit of the car is offered.]

(2) The mere fact that the alternative is offered does not result in an amount in respect of the benefit constituting earnings by virtue of Chapter 1 of this Part (earnings).

Textual Amendments

- F1** Words in s. 119 heading inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 2 para. 20\(3\)](#)
- F2** Words in s. 119 inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 4](#)
- F3** [S. 119\(1\)](#) substituted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 2 para. 20\(2\)](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 119 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.

[View outstanding changes](#)

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\(4\)](#)