



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

Cars: treatment of accessories

125 Meaning of “accessory” and related terms

- (1) In this Chapter “qualifying accessory” means an accessory which—
 - (a) is made available for use with the car without any transfer of the property in the accessory,
 - (b) is made available by reason of the employment, and
 - (c) is attached to the car (whether permanently or not).
- (2) For the purposes of this Chapter “accessory” includes any kind of equipment but does not include—
 - (a) equipment necessarily provided for use in the performance of the duties of the employment;
 - (b) equipment by means of which a car is capable of running on road fuel gas;
 - (c) equipment to enable a disabled person to use a car (see section 172);
 - (d) a mobile telephone (within the meaning given in section 319(2)).
- (3) But subsection (2)(b) does not apply in relation to a car to which section 137 (different CO₂ emissions figure for bi-fuel cars) applies.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 125 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*

[^{F1}(3A) Subsection (2) needs to be read with section 125A (security features not to be regarded as accessories).]

(4) In this Chapter—

“standard accessory” means an accessory equivalent to an accessory assumed to be available with cars of the same kind as the car in question in arriving at the list price, and

“non-standard accessory” means any other accessory.

Textual Amendments

F1 S. 125(3A) inserted (with effect in accordance with s. 14(5) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 14\(2\)](#)

Modifications etc. (not altering text)

C1 S. 125 applied (with modifications) by 1994 c. 22, s. 1GF(3)(4) (as inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(2\)\(c\)](#))

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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\(4\)](#)