



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

Car fuel: benefit treated as earnings

149 Benefit of car fuel treated as earnings

- (1) If in a tax year—
 - (a) fuel is provided for a car by reason of an employee's employment, and
 - (b) that person is chargeable to tax in respect of the car by virtue of section 120 [F1 or 120A],the cash equivalent of the benefit of the fuel is to be treated as earnings from the employment for that year.
- (2) The cash equivalent of the benefit of the fuel is calculated in accordance with sections 150 to 153.
- (3) Fuel is to be treated as provided for a car, in addition to any other way in which it may be provided, if—
 - (a) any liability in respect of the provision of fuel for the car is discharged,
 - (b) a non-cash voucher or a credit-token is used to obtain fuel for the car,
 - (c) a non-cash voucher or a credit-token is used to obtain money which is spent on fuel for the car, or

Status: Point in time view as at 27/04/2017.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 149 is up to date with all changes known to be in force on or before 13 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)*

- (d) any sum is paid in respect of expenses incurred in providing fuel for the car.
- (4) References in this section to fuel do not include any facility or means for supplying electrical energy [^{F2}or any energy for a car which cannot in any circumstances emit CO₂ by being driven].

Textual Amendments

- F1** Words in s. 149(1)(b) inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 2 para. 34](#)
- F2** Words in s. 149(4) 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\(11\)](#)

Status:

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