



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

[^{F1}Van fuel: benefit treated as earnings

[^{F1}160 Benefit of van fuel treated as earnings

- (1) If in a tax year—
 - (a) fuel is provided for a van by reason of an employee's employment,
 - (b) that person is chargeable to tax in respect of the van by virtue of section 154 [^{F2}or 154A], and
 - (c) the cash equivalent of the van for that year is that under [^{F3}section 155(1B)(b)], 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 161 to 164.
- (3) Fuel is to be treated as provided for a van, 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 van is discharged,
 - (b) a non-cash voucher or a credit-token is used to obtain fuel for the van,

Status: Point in time view as at 27/04/2017.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 160 is up to date with all changes known to be in force on or before 13 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)*

- (c) a non-cash voucher or a credit-token is used to obtain money which is spent on fuel for the van, or
- (d) any sum is paid in respect of expenses incurred in providing fuel for the van.

^{F4}(4)

[^{F5}(5) This section is subject to section 160A.]]

Textual Amendments

- F1** Ss. 155-164 substituted for ss. 155-166 (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 5](#)
- F2** Words in s. 160(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. 39\(2\)](#)
- F3** Words in s. 160(1)(c) substituted (with effect in accordance with s. 10(8) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 10\(5\)](#)
- F4** S. 160(4) omitted (with effect for the tax year 2010-11 and subsequent tax years in accordance with s. 58(18) of the amending Act) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 58\(14\)\(b\)](#)
- F5** [S. 160\(5\)](#) inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 2 para. 39\(3\)](#)

Status:

Point in time view as at 27/04/2017.

Changes to legislation:

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