



# 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

*Vans: value of shared availability*

#### **162 Shared van: meaning of “participating employee”**

- (1) If only one van is involved, an employee is a participating employee for the purposes of section 161 if—
  - (a) the van is available to the employee for the employee’s private use while it is a shared van, and
  - (b) the employee makes private use of it at least once while it is a shared van.
- (2) If more than one van is involved, an employee is a participating employee for the purposes of section 161 if—
  - (a) one of the vans is available to the employee for the employee’s private use while it is a shared van, or
  - (b) some or all of the vans are available to the employee for the employee’s private use while they are shared vans,and the employee makes private use of at least one of the vans involved while it is a shared van.
- (3) In this section—

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*Status: Point in time view as at 06/04/2003. This version of this provision has been superseded.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 162 is up to date with all changes known to be in force on or before 16 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)*

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- (a) any reference to a van being available for an employee's private use includes a reference to the van being available for the private use of a member of the employee's family or household, and
- (b) any reference to an employee making private use of a van includes a reference to a member of the employee's family or household making private use of it.

**Status:**

Point in time view as at 06/04/2003. This version of this provision has been superseded.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 162 is up to date with all changes known to be in force on or before 16 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.