



# 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—

**Status:** *This is the original version (as it was originally enacted).*

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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.