



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 and vans: exceptions

[^{F1}169A Van available to more than one member of family or household employed by same employer

- (1) This section applies where—
 - (a) an employee (“E”) and a member of the employee’s family or household (“M”) are employed by the same employer, and
 - (b) as a result of a van being made available to M in a tax year, E would (apart from this section) be chargeable to tax in respect of the van in that year by virtue of section 154.
- (2) The cash equivalent of the benefit of the van and of any fuel provided for the van by reason of E’s employment is not to be treated as E’s earnings for that year if—
 - (a) M is chargeable to tax in respect of the van in that year by virtue of section 154, or
 - (b) where M’s employment is an excluded employment, M had the benefit of the van in M’s own right as an employee and condition A or B is met.
- (3) Condition A is met if equivalent vans are made available on the same terms to employees who—

Status: Point in time view as at 13/08/2009. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 169A is up to date with all changes known to be in force on or before 29 September 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)

- (a) are in similar employment to M with the same employer, and
 - (b) are not members of the family or household of employees of that employer who are employed in employment which is not an excluded employment.
- (4) Condition B is met if the making available of an equivalent van is in accordance with the normal commercial practice for an employment of the kind held by M.]

Textual Amendments

F1 S. 169A inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004](#) (c. 12), [Sch. 14 para. 6](#)

Status:

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