



# 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

#### *Orders*

#### **170 Orders etc. relating to this Chapter**

(1) The Treasury may by order substitute a greater amount for that for the time being specified in—

- <sup>F1</sup>(a) .....
- (b) section 126(3)(d) (car: minimum price of later accessory),
- (c) section 132(3)(b) (car: maximum contributions deduction),
- (d) section 147(1)(b) (classic car: minimum value), or
- (e) section 147(7)(b) (classic car: maximum contributions deduction).

[<sup>F2</sup>(1A) The Treasury may by order substitute a different amount for the amount for the time being specified in—

- (a) section 155(1A) (cash equivalent where van subject only to restricted private use by employee),
- (b) section 155(1B)(a) (cash equivalent for zero-emission van), and
- (c) section 155(1B)(b) (cash equivalent in other cases).]

(2) An order under subsection (1) [<sup>F3</sup>or (1A)] must specify the tax years to which it applies.

*Status: Point in time view as at 26/03/2015. This version of this provision has been superseded.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 170 is up to date with all changes known to be in force on or before 24 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)*

<sup>F4</sup>(2A) .....

- (3) The Treasury may by order provide for a “<sup>F5</sup>relevant] threshold” different from that specified in [<sup>F6</sup>section 139(5)] (car with a CO<sub>2</sub> emissions figure) to apply for tax years beginning on or after [<sup>F7</sup>6th April [<sup>F8</sup>2013]] or such later date as may be specified in the order.
- (4) The Treasury may by regulations provide for the value of the appropriate percentage as determined under sections 139 [<sup>F9</sup>and 140] to be reduced—
  - (a) by such amount,
  - (b) in such circumstances, and
  - (c) subject to such conditions,
 as may be prescribed in the regulations.
- (5) The Treasury may by order substitute a different amount for that specified in section 150(1) (car fuel: cash equivalent) [<sup>F10</sup>or section 161(b) (van fuel: cash equivalent)].
- (6) An order under subsection (5) must specify the tax years to which it applies, being tax years beginning after that in which it is made.

#### Textual Amendments

- F1** S. 170(1)(a) omitted (with effect in accordance with Sch. 28 para. 10(2) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 28 para. 5](#)
- F2** S. 170(1A) substituted (with effect in accordance with s. 10(8) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 10\(6\)](#)
- F3** Words in s. 170(2) inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 7\(3\)](#)
- F4** S. 170(2A) omitted (with effect in accordance with s. 59(5) of the amending Act) by virtue of [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(a\)](#)
- F5** Word in s. 170(3) substituted (with effect in accordance with s. 59(5) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(b\)\(i\)](#)
- F6** Words in s. 170(3) substituted (with effect in accordance with s. 59(5) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(b\)\(ii\)](#)
- F7** Words in s. 170(3) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 138\(4\)](#)
- F8** Word in s. 170(3) substituted (with effect in accordance with s. 59(5) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [s. 59\(3\)\(b\)\(iii\)](#)
- F9** Words in s. 170(4) substituted (with effect in accordance with s. 24(17) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 24\(15\)](#)
- F10** Words in s. 170(5) inserted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 14 para. 7\(4\)](#)

**Status:**

Point in time view as at 26/03/2015. This version of this provision has been superseded.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 170 is up to date with all changes known to be in force on or before 24 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.