_____
Status: Point in time view as at 18/11/2015.
Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 229 is up to date with all changes known
to be in force on or before 23 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)*
_____

Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 2

EXEMPTIONS: MILEAGE ALLOWANCES AND PASSENGER PAYMENTS

Mileage allowances

229   Mileage allowance payments

(1) No liability to income tax arises in respect of approved mileage allowance payments
    for a vehicle to which this Chapter applies (see section 235).

(2) Mileage allowance payments are amounts, other than passenger payments (see
    section 233), paid to an employee for expenses related to the employee's use of such
    a vehicle for business travel (see [**F1**sections 235A and 236(1))].

(3) Mileage allowance payments are approved if, or to the extent that, for a tax year, the
    total amount of all such payments made to the employee for the kind of vehicle in
    question does not exceed the approved amount for such payments applicable to that
    kind of vehicle (see section 230).

(4) Subsection (1) does not apply if—
    (a)   the employee is a passenger in the vehicle, or
    (b)   the vehicle is a company vehicle (see section 236(2)).

2   *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*
Part 4 – Employment income: exemptions
Chapter 2 – Exemptions: mileage allowances and passenger payments
Document Generated: 2024-07-23

Status: *Point in time view as at 18/11/2015.*
Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 229 is up to date with all changes known to be in force on or before 23 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)*

Textual Amendments

F1   Words in s. 229(2) substituted (with effect in accordance with s. 29(7) of the amending Act) by Finance (No. 2) Act 2015 (c. 33), **s. 29(2)**

Status:
Point in time view as at 18/11/2015.

Changes to legislation:
Income Tax (Earnings and Pensions) Act 2003, Section 229 is up to date with all changes known to be in force on or before 23 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.