



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 2

EXEMPTIONS: MILEAGE ALLOWANCES AND PASSENGER PAYMENTS

Supplementary

236 Interpretation of this Chapter

(1) In this Chapter—

“business travel” means travelling the expenses of which, if incurred and paid by the employee in question, would (if this Chapter did not apply) be deductible under sections 337 to 342;

“mileage allowance payments” has the meaning given by section 229(2);

“passenger payments” has the meaning given by section 233(3).

[^{F1}(1A) For journeys that are treated as business travel for the purposes of certain provisions of this Chapter, see section 235A (journeys made by members of local authorities etc).]

(2) For the purposes of this Chapter a vehicle is a “company vehicle” in a tax year if in that year—

(a) the vehicle is made available to the employee by reason of the employment and is not available for the employee’s private use, or

(b) the cash equivalent of the benefit of the vehicle is to be treated as the employee’s earnings for the tax year by virtue of—

(i) section 120 (benefit of car treated as earnings),

Status: Point in time view as at 18/11/2015. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 236 is up to date with all changes known to be in force on or before 05 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)

- (ii) section 154 (benefit of van treated as earnings), or
 - (iii) section 203 (residual liability to charge: benefit treated as earnings),
or
 - (c) in the case of a car or van, the cash equivalent of the benefit of the car or van would be required to be so treated if sections 167 and 168 (exceptions for pooled cars and vans) [^{F2}and section 248A (emergency vehicles)] did not apply, or
 - (d) in the case of a cycle, the cash equivalent of the benefit of the cycle would be required to be treated as the employee's earnings for the tax year under Chapter 10 of Part 3 (taxable benefits: residual liability to charge) if section 244(1) (exception for cycles made available) did not apply.
- (3) Sections 117 and 118 (when cars and vans are made available by reason of employment and are made available for private use) apply for the purposes of subsection (2).

Textual Amendments

- F1** S. 236(1A) inserted (with effect in accordance with s. 29(7) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 29\(4\)](#)
- F2** Words in s. 236(2)(c) inserted (with effect in accordance with s. 81(3) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 81\(2\)](#)

Status:

Point in time view as at 18/11/2015. This version of this provision has been superseded.

Changes to legislation:

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