



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 3

#### EXEMPTIONS: OTHER TRANSPORT, TRAVEL AND SUBSISTENCE

#### **238 Modest private use of heavy goods vehicles**

- (1) No liability to income tax arises where a heavy goods vehicle is made available to an employee for the employee's private use if conditions A and B are met.
- (2) Condition A is that there is no transfer of the property in the vehicle to the employee.
- (3) Condition B is that the employee's use of the vehicle in the tax year is not wholly or mainly private use.
- (4) In this section—
  - “heavy goods vehicle” means a mechanically propelled road vehicle which—
    - (a) is of a construction primarily suited for the conveyance of goods or burden of any kind, and
    - (b) is designed or adapted to have a maximum weight exceeding 3,500 kilograms when in normal use and travelling on a road laden, and
  - “private use” means use other than for travel which the employee is necessarily obliged to do in the performance of the duties of the employment.

**Status:**

Point in time view as at 18/06/2004.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 238 is up to date with all changes known to be in force on or before 26 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.