



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 7

EXEMPTIONS: REMOVAL BENEFITS AND EXPENSES

Benefits and expenses within this Chapter

283 Exclusion from section 281 of taxable car and van facilities

- (1) A car or van is not treated as a facility for the purposes of section 281(1) if in the tax year in which it is provided it is also made available—
 - (a) to the employee or members of the employee's family or household for private use not falling within section 281(1),
 - (b) by reason of the employee's employment, and
 - (c) without any transfer of the property in it.
- (2) The following sections apply for the purposes of this section as they apply for the purposes of Chapter 6 of Part 3 (taxable benefits: cars, vans and related benefits)—
 - (a) section 115 (meaning of "car" and "van"),
 - (b) section 117 (meaning of car or van made available by reason of employment), and
 - (c) section 118 (availability for private use).

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 283 is up to date with all changes known to be in force on or before 22 June 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)