
STATUTORY INSTRUMENTS

2013 No. 3033

The Van Benefit and Car and Van Fuel Benefit Order 2013

Amendment to section 155 of the Income Tax (Earnings and Pensions) Act 2003

3. In section 155(1)(b) of the Income Tax (Earnings and Pensions) Act 2003 (cash equivalent of the benefit of a van)**(1)** for “£3,000” substitute “£3,090”.

(1) Section 155(1) was substituted by section 58(1) and (12) of the Finance Act 2010.