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STATUTORY INSTRUMENTS

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**2021 No. 1422**

**INCOME TAX**

The Van Benefit and Car and Van  
Fuel Benefit (No. 2) Order 2021

*Made - - - - 13th December 2021*  
*Laid before the House of*  
*Commons - - 14th December 2021*  
*Coming into force 6th April 2022*

THE VAN BENEFIT AND CAR AND VAN  
FUEL BENEFIT (NO. 2) ORDER 2021

1. Citation, commencement and application
  2. Amendment to section 150 of the Income Tax (Earnings and Pensions) Act 2003
  3. Amendment to section 155 of the Income Tax (Earnings and Pensions) Act 2003
  4. Amendment to section 161 of the Income Tax (Earnings and Pensions) Act 2003
- Signature  
Explanatory Note