
STATUTORY INSTRUMENTS

2021 No. 248

The Van Benefit and Car and Van Fuel Benefit Order 2021

Amendment to section 161 of the Income Tax (Earnings and Pensions) Act 2003

4. In section 161(b) of the Income Tax (Earnings and Pensions) Act 2003 (van fuel: the cash equivalent)(1) for “£666” substitute “£669”.

(1) Section 161 was substituted by paragraph 5 of Schedule 14 to the Finance Act 2004 with effect for the tax year 2005-06 and subsequent tax years. The figure specified in section 161(b) was last substituted by [S.I. 2020/199](#).