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STATUTORY INSTRUMENTS

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**2021 No. 248**

**INCOME TAX**

**The Van Benefit and Car and Van Fuel Benefit Order 2021**

<i>Made</i>	- - - -	<i>4th March 2021</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>9th March 2021</i>
<i>Coming into force</i>	- -	<i>6th April 2021</i>

The Treasury make the following Order in exercise of the powers conferred by section 170(1A)(b) and (c), (2), (5) and (6) of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>:

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(1) 2003 c. 1; section 170(1A) was inserted by paragraph 7(2) of Schedule 14 to the Finance Act 2004 (c. 12) with effect for the tax year 2005-06 and subsequent tax years, then substituted by section 10(1) and (6) of the Finance Act 2015 (c. 11) with effect for the tax year 2015-16 and subsequent tax years. Section 170(2) was amended by paragraph 7(3) of, and section 170(5) was amended by paragraph 7(4) of, Schedule 14 to the Finance Act 2004 with effect for the tax year 2005-06 and subsequent tax years.