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STATUTORY INSTRUMENTS

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**2022 No. 1288**

**INCOME TAX**

**The Van Benefit and Car and Van Fuel Benefit Order 2022**

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|---------------------------------|---------|--------------------------|
| <i>Made</i>                     | - - - - | <i>5th December 2022</i> |
| <i>Laid before the House of</i> |         |                          |
| <i>Commons</i>                  | - - - - | <i>7th December 2022</i> |
| <i>Coming into force</i>        | - -     | <i>6th April 2023</i>    |

The Treasury make the following Order in exercise of the powers conferred by section 170(1A)(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. This section was then substituted by section 10(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 Schedule 14 to the Finance Act 2004 with effect for the tax year 2005-06 and subsequent tax years. 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 years.