STATUTORY INSTRUMENTS

2015 No. 1979

INCOME TAX

The Van Benefit and Car and Van Fuel Benefit Order 2015

Made - - - -	*7th December 2015*
Laid before the House of Commons - - - -	*8th December 2015*
Coming into force - -	*31st December 2015*

The Treasury, in exercise of the powers conferred by section 170(1A), (2), (5) and (6) of the Income Tax (Earnings and Pensions) Act 2003(**1**), makes the following Order:

Citation, commencement and effect

1.—(1) This Order may be cited as the Van Benefit and Car and Van Fuel Benefit Order 2015.

(2) This Order comes into force on 31st December 2015 and has effect for the tax year 2016-17 and subsequent tax years.

Amendment to section 150 of the Income Tax (Earnings and Pensions) Act 2003

2. In section 150(1) of the Income Tax (Earnings and Pensions) Act 2003 (car fuel: calculating the cash equivalent)(**2**) for "£22,100" substitute "£22,200".

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

3. In section 155(1B)(a) and (b) of the Income Tax (Earnings and Pensions) Act 2003 (cash equivalent of the benefit of a van)(**3**) for "£3,150" substitute "£3,170".

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)(**4**) for "£594" substitute "£598".

(**1**) 2003 c. 1; section 170(1A) was substituted by section 10(1) and (6) of the Finance Act 2015 (c. 11) ("FA 2015"). Section 170(2) and (5) was amended by paragraphs 1 and 7 of Schedule 14 to the Finance Act 2004 (c.12) ("FA 2004").
(**2**) The amount specified in section 150(1) was last substituted by S.I. 2014/2896.
(**3**) Section 155(1B) was substituted by section 10(1) and (2) of the FA 2015.
(**4**) Section 161 was substituted by paragraphs 1 and 5 of Schedule 14 to the FA 2004. The amount specified in section 161(b) was last substituted by S.I. 2014/2896.