
1 Cash equivalent benefit of a zero emissions van

- (1) Section 155 of ITEPA 2003 (cash equivalent of the benefit of a van) is amended in accordance with subsections (2) and (3).
- (2) In subsection (1B) –
 - (a) in paragraph (a), for “2021-22” substitute “2020-21”;
 - (b) omit the “and” at the end of that paragraph;
 - (c) after that paragraph insert –
 - “(aa) if the van cannot in any circumstances emit CO₂ by being driven and the tax year is 2021-22 or a subsequent tax year, the cash equivalent is nil, and”.
- (3) In subsection (1C) omit paragraph (g).
- (4) In section 170 of ITEPA 2003 (orders etc relating to Chapter 6 of Part 3 of ITEPA 2003), in subsection (1A) –
 - (a) in paragraph (b), after “zero emission van” insert “in tax years 2015-16 to 2020-21”;
 - (b) omit the “and” at the end of that paragraph;
 - (c) after that paragraph insert –
 - “(ba) section 155(1B)(aa) (cash equivalent for zero-emissions vans in tax year 2021-22 and subsequent tax years), and”.