
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 14

VANS

- 7 (1) Section 170 (orders etc.) is amended as follows.
- (2) After subsection (1) insert—
- “(1A) The Treasury may by order substitute a different amount for that for the time being specified in—
- (a) section 155(2)(a) (cash equivalent where van subject only to restricted private use by employee), and
 - (b) section 155(3)(b) (cash equivalent in other cases).”
- (3) In subsection (2), after “(1)” insert “ or (1A) ”.
- (4) In subsection (5), insert at the end “ or section 161(b) (van fuel: cash equivalent) ”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)