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**Finance Act, 2008**

**Section 48 - Van fuel benefit**

1) In section 239(3) of ITEPA 2003 (exemption in respect of payments and benefits connected with taxable cars and vans subject to section 149), insert at the end "or section 160 (benefit of van fuel treated as earnings)." (2) In section 269(2) of that Act (exemption in respect of non-cash vouchers and credit-tokens where benefits or money obtained in connection with taxable car or subject to section 149)- (a) for ", but see section 149(3)" substitute "or van, but see section 149(3) or section 160(3)", and (b) after "earnings" insert "or section 160 (benefit of van fuel treated as earnings)".