

2000 No. 2080

INCOME TAX

**The Income Tax (Benefits in Kind) (Exemption for Welfare
Counselling) Regulations 2000**

Made - - - - 28th July 2000

Laid before the House of Commons 31st July 2000

Coming into force 21st August 2000

The Treasury, in exercise of the powers conferred on them by section 155ZB of the Income and Corporation Taxes Act 1988(a), hereby make the following Regulations:

1. These Regulations may be cited as the Income Tax (Benefits in Kind) (Exemption for Welfare Counselling) Regulations 2000 and shall come into force on 21st August 2000.

2.—(1) There shall be exempted from section 154 of the Income and Corporation Taxes Act 1988(b) a benefit consisting of welfare counselling that is made available to an employer's employees generally on similar terms.

(2) In paragraph (1) "welfare counselling" means counselling of any kind other than—

(a) medical treatment of any kind, or

(b) advice specified in paragraph (3).

(3) The advice specified in this paragraph is advice on finance (other than on debt problems), advice on tax, or on leisure or recreation, and legal advice.

*Jim Dowd
Greg Pope*

Two of the Lords Commissioners of
Her Majesty's Treasury

28th July 2000

(a) 1988 c.1; section 155ZB was inserted by paragraph 3(1) of Schedule 10 to the Finance Act 2000 (c.17).

(b) Section 154 was amended by section 53(2)(b) of the Finance Act 1989 (c.26), section 21(2) of the Finance Act 1990 (c.29), paragraph 2 of Schedule 4 to the Finance Act 1993 (c.34) and sections 44(3) and 45(2) of, and Part III(9) of Schedule 20 to, the Finance Act 1999 (c.16).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations exempt from section 154 of the Income and Corporation Taxes Act 1988 (charge to income tax under Schedule E on benefits in kind provided by reason of a person's employment) welfare counselling.

£1.00

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E 1558 09/00 ON (MFK)