



Finance Act 2001

2001 CHAPTER 9

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Employment

60 Exemption for works bus services: extension to minibuses

- (1) Section 197AA of the Taxes Act 1988 (works bus services: exemption from charge on benefits) is amended as follows.
- (2) In subsection (1) (which confers the exemption), after “section 154 (taxable benefits: general charging provision)” insert “, or under section 157 (charge on provision of car for private use),”.
- (3) In subsection (2) (meaning of works bus service), after “by means of a bus” insert “, or a minibus,”.
- (4) In subsection (3) after the definition of “bus” insert—

““minibus” means a vehicle constructed or adapted for the carriage of passengers which has a seating capacity of 9 or more, but less than 12;”.
- (5) In subsection (6) after “154” insert “ or 157 ”.
- (6) After subsection (8) (determination of seating capacity) insert—

“(9) In determining whether a vehicle is a minibus for the purposes of this section, no account shall be taken of seats in relation to which relevant construction and use requirements are not met.

Status: *Point in time view as at 01/04/2002. This version of this provision has been superseded.*

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2001, Section 60. (See end of Document for details)*

In this subsection “construction and use requirements” has the same meaning as in Part 2 of the Road Traffic Act 1988 or, in Northern Ireland, Part III of the Road Traffic (Northern Ireland) Order 1995.”.

(7) This section has effect for the year 2002-03 and subsequent years of assessment.

Status:

Point in time view as at 01/04/2002. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 60.