



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Employment income and related matters

^{F1}33 **Employer-subsidised public transport bus services**

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Textual Amendments

F1 Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

^{F1}34 **Car fuel: calculation of cash equivalent of benefit**

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Textual Amendments

F1 Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

Status: Point in time view as at 28/11/2008.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Employment income and related matters. (See end of Document for details)

F135 Statutory paternity pay and statutory adoption pay

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Textual Amendments

- F1** Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

F136 Exemption of minor benefits: application to non-cash vouchers

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Textual Amendments

- F1** Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

F137 Minor amendments to Schedule E charge

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Textual Amendments

- F1** Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

38 Provision of services through an intermediary: minor amendments

- (1) Schedule 12 to the Finance Act 2000 (c. 17) (provision of services through an intermediary) is amended as follows.

F2(2)

F2(3)

- (4) In that Part, in paragraph 18(3) (restriction on expenses deductible in calculating profits of partnership intermediary), for paragraph (a) substitute—

“(a) the amount that, in calculating the deemed Schedule E payment, is deducted under Step Three of the calculation in paragraph 7, and”.

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

Textual Amendments

- F2** S. 38(2)(3) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

Status: Point in time view as at 28/11/2008.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Employment income and related matters. (See end of Document for details)

F³39 Employee share ownership plans: minor amendments

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Textual Amendments

- F3** S. 39 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

40 Treatment of deductions from payments to sub-contractors

F⁴(1)

- (2) In section 829 of the Taxes Act 1988 (application of Income Tax Acts to public departments), after subsection (2) insert—

“(2A) Subsections (1) and (2) above have effect in relation to Chapter 4 of Part 13 of this Act (sub-contractors in the construction industry) as if the whole of any deduction required to be made under section 559 were in all cases a deduction of income tax.”.

F⁵(3)

- (4) This section has effect in relation to deductions made under section 559 of the Taxes Act 1988 on or after 6th April 2002.

F⁶

Textual Amendments

- F4** S. 40(1) repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)
- F5** S. 40(3) repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)
- F6** Words in s. 40(4) repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

F⁷41 Parliamentary visits to EU candidate countries: tax treatment of members' expenses

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Textual Amendments

- F7** S. 41 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

Status:

Point in time view as at 28/11/2008.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Employment income and related matters.