
Status: Point in time view as at 01/03/2013.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Non-cash voucher: exceptions is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 4

TAXABLE BENEFITS: VOUCHERS AND CREDIT-TOKENS

Non-cash voucher: exceptions

85 Non-cash voucher made available to public generally

This Chapter does not apply to a non-cash voucher if—

- (a) it is of a kind made available to the public generally, and
- (b) it is provided to the employee or a member of the employee's family on no more favourable terms than to the public generally.

86 Transport vouchers under pre-26th March 1982 arrangements

- (1) This Chapter does not apply to a transport voucher provided for an employee of a passenger transport undertaking under arrangements in operation on 25th March 1982 which meet the condition in subsection (2).
- (2) The condition is that the arrangements are intended to enable the employee or a member of the employee's family to obtain passenger transport services provided by—
 - (a) the employer,
 - (b) a subsidiary of the employer,
 - (c) a body corporate of which the employer is a subsidiary, or

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(d) another passenger transport undertaking.

(3) In this section—

“passenger transport undertaking” means an undertaking whose business consists wholly or mainly in the carriage of passengers or a subsidiary of such an undertaking, and

“subsidiary” means a wholly-owned subsidiary within the meaning of section ^{F1}1159 of and Schedule 6 to^{F2} the Companies Act ^{F2}2006].

Textual Amendments

- F1** Words in s. 86(3) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), **4(1)(g)**
- F2** Word in s. 86(3) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), **4(1)(g)**

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