



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3 U.K.

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 4 U.K.

TAXABLE BENEFITS: VOUCHERS AND CREDIT-TOKENS

General supplementary provisions

96 **Dispensations relating to vouchers or credit-tokens U.K.**

- (1) This section applies where a person (“P”) supplies the Inland Revenue with a statement of the cases and circumstances in which—
 - (a) cash vouchers,
 - (b) non-cash vouchers, or
 - (c) credit-tokens,are provided for employees whether they are the employees of P or some other person.
- (2) If the Inland Revenue are satisfied that no additional tax is payable by virtue of this Chapter by reference to the vouchers or credit-tokens mentioned in the statement, they must give P a dispensation under this section.
- (3) A “dispensation” is a notice stating that the Inland Revenue agree that no additional tax is payable by virtue of this Chapter by reference to the vouchers or credit-tokens mentioned in the statement supplied by P.
- (4) If a dispensation is given under this section, nothing in this Chapter applies to the provision or use of the vouchers or credit-tokens covered by the dispensation.

Status: Point in time view as at 22/07/2004. This version of this provision has been superseded.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 96 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)*

- (5) If in their opinion there is reason to do so, the Inland Revenue may revoke a dispensation by giving a further notice to P.
- (6) That notice may revoke the dispensation from—
 - (a) the date when the dispensation was given, or
 - (b) a later date specified in the notice.
- (7) If the notice revokes the dispensation from the date when the dispensation was given—
 - (a) any liability to tax that would have arisen if the dispensation had never been given is to be treated as having arisen, and
 - (b) P and the employees in question must make all the returns which they would have had to make if the dispensation had never been given.
- (8) If the notice revokes the dispensation from a later date—
 - (a) any liability to tax that would have arisen if the dispensation had ceased to have effect on that date is to be treated as having arisen, and
 - (b) P and the employees in question must make all the returns which they would have had to make if the dispensation had ceased to have effect on that date.

Status:

Point in time view as at 22/07/2004. This version of this provision has been superseded.

Changes to legislation:

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