



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Benefits in kind

50 Security assets and services

(1) For the purposes of this section a security asset is an asset which improves personal security, and a security service is a service which improves personal security.

(2) In a case where—

- (a) a security asset or security service is provided for an employee by reason of his employment, or is used by an employee, and
- (b) the cost is wholly or partly borne by or on behalf of a person (the provider) other than the employee,

in charging tax under Schedule E on the emoluments from the employment a deduction shall be allowed of an amount equal to so much of the cost so borne as falls to be included in the emoluments of the employment.

(3) In a case where—

- (a) a security asset or security service is provided for or used by an employee,
- (b) expenses in connection with the provision or use are incurred out of the emoluments of the employment, and
- (c) the expenses are reimbursed by or on behalf of a person (the provider) other than the employee,

Status: This is the original version (as it was originally enacted).

in charging tax under Schedule E on the emoluments from the employment a deduction shall be allowed of an amount equal to the amount of the expenses.

- (4) Subsection (2) or (3) above shall not apply unless the asset or service is provided for or used by the employee to meet a threat which—
 - (a) is a special threat to his personal physical security, and
 - (b) arises wholly or mainly by virtue of the particular employment concerned.
- (5) Subsection (2) or (3) above shall not apply unless the provider has the meeting of that threat as his sole object in wholly or partly bearing the cost or reimbursing the expenses (as the case may be).
- (6) Subsection (2) or (3) above shall not apply in the case of a service unless the benefit resulting to the employee consists wholly or mainly of an improvement of his personal physical security.
- (7) Subsection (2) or (3) above shall not apply in the case of an asset unless the provider intends the asset to be used solely to improve personal physical security.