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*Status: Point in time view as at 19/07/2006.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Eye tests and special corrective appliances is up to date with all changes known to be in force on or before 08 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)*

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# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 11

#### MISCELLANEOUS EXEMPTIONS

#### *<sup>F1</sup>Eye tests and special corrective appliances*

#### **Textual Amendments**

- F1** S. 320A and cross-heading inserted (with effect for the year 2006-07 and subsequent years of assessment in accordance with s. 62(5) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 62\(2\)](#)

#### **320A Eye tests and special corrective appliances**

- (1) No liability to income tax arises in respect of the provision for an employee of—
  - (a) an eye and eyesight test, or
  - (b) special corrective appliances that an eye and eyesight test shows are necessary, if conditions A and B are met.
- (2) Condition A is that the provision of the test or appliances is required by regulations made under the Health and Safety at Work etc. Act 1974.
- (3) Condition B is that tests and appliances of the kind mentioned in subsection (1) are made available generally to those employees of the employer in question for whom they are required to be provided by the regulations.]

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