



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 3

#### EXEMPTIONS: OTHER TRANSPORT, TRAVEL AND SUBSISTENCE

#### **237 Parking provision and expenses**

- (1) [<sup>F1</sup>No liability to income tax arises] in respect of the provision of workplace parking for an employee.
- (2) No liability to income tax arises by virtue of the payment or reimbursement of expenses incurred in connection with the provision for or the use by an employee of workplace parking.
- (3) In this section “workplace parking” means—
  - (a) a [<sup>F2</sup>parking space for a car or van],
  - (b) a motor cycle parking space, or
  - (c) facilities for parking a cycle other than a motor cycle,at or near the employee’s workplace.

#### **Textual Amendments**

**F1** Words in s. 237(1) substituted (with effect in accordance with s. 16(7) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 16\(2\)](#)

**F2** Words in s. 237(3)(a) substituted (with effect in accordance with s. 80(2) of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 14 para. 8](#)

**Status:**

Point in time view as at 05/12/2005.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 237 is up to date with all changes known to be in force on or before 19 September 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.