



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 3

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

#### **243 Support for public bus services**

- (1) No liability to income tax arises in respect of the provision of financial or other support for a public transport road service if—
  - (a) in the case of a local bus service, conditions A and B are met, or
  - (b) in any other case, conditions A to C are met.
- (2) Condition A is that the service is used by employees of one or more employers for qualifying journeys.
- (3) Condition B is that the service is available generally to employees of the employer (or each employer) concerned.
- (4) Condition C is that the terms on which the service is available to the employees of the employer (or each employer) concerned are not more favourable than those available to other passengers.
- (5) In this section—
  - “local bus service” means a local service (as defined in section 2 of the Transport Act 1985 (c. 67)), and
  - “public transport road service” means a public passenger transport service provided by means of a road vehicle.

**Status:**

Point in time view as at 06/04/2003.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 243 is up to date with all changes known to be in force on or before 24 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.