



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 4

EXEMPTIONS: EDUCATION AND TRAINING

Work-related training

250 Exemption of work-related training provision

- (1) No liability to income tax arises by virtue of—
- (a) the provision for an employee of work-related training or any benefit incidental to such training, or
 - (b) the payment or reimbursement to or in respect of an employee of—
 - (i) the cost of work-related training or of any benefit incidental to such training, or
 - (ii) any costs of a kind specified in subsection (2) in respect of such training.
- (2) The costs are—
- (a) costs which are incidental to the employee undertaking the training,
 - (b) expenses incurred in connection with an examination or other assessment of what the employee has gained from the training, and
 - (c) the cost of obtaining any qualification, registration or award to which the employee becomes or may become entitled as a result of the training or such an examination or other assessment.