



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 5

EXEMPTIONS: RECREATIONAL BENEFITS

Recreational facilities

262 Benefits not exempted by section 261

- (1) Section 261 (exemption of recreational benefits) does not apply to the following benefits—
- (a) an interest in or the use of any of the following—
 - (i) a mechanically propelled vehicle,
 - (ii) holiday or other overnight accommodation, or
 - (iii) facilities which include, or are provided in association with, a right or opportunity to make use of holiday or overnight accommodation,
 - (b) facilities provided on domestic premises, or
 - (c) a right or opportunity to make use of facilities within paragraph (a) or (b).
- (2) In this section—
- “domestic premises” means—
 - (a) premises used wholly or mainly as a private dwelling, or
 - (b) land or other premises belonging to, or enjoyed with, premises so used, and
 - “vehicle” includes a ship, boat or other vessel, an aircraft and a hovercraft.

Status:

Point in time view as at 18/01/2020.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 262 is up to date with all changes known to be in force on or before 05 August 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.