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*Status: Point in time view as at 06/04/2003.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 91 is up to date with all changes known to be in force on or before 13 June 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 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

### CHAPTER 4

TAXABLE BENEFITS: VOUCHERS AND CREDIT-TOKENS

*Credit-tokens: introduction*

#### **91 Provision for, or use by, member of employee's family**

For the purposes of this Chapter—

- (a) any reference to a credit-token being provided for an employee includes a reference to it being provided for a member of the employee's family, and
- (b) use of a credit-token by a member of an employee's family is to be treated as use of the token by the employee.

**Status:**

Point in time view as at 06/04/2003.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 91 is up to date with all changes known to be in force on or before 13 June 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.