



Finance Act 2009

2009 CHAPTER 10

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Employment income

55 Exemption of benefit consisting of health-screening or medical check-up

- (1) Part 4 of ITEPA 2003 (employment income: exemptions) is amended as follows.
- (2) In section 266(3) (exemption of non-cash vouchers for exempt benefits), omit the “or” at the end of paragraph (e) and insert at the end “or
(g) section 320B (health screening and medical check-ups).”
- (3) In section 267(2) (exemption of credit-tokens used for exempt benefits), omit the “and” at the end of paragraph (g) and insert at the end “and
(i) section 320B (health screening and medical check-ups).”
- (4) After section 320A insert—

“Health-screening and medical check-ups

320B Health-screening and medical check-ups

- (1) No liability to income tax arises in respect of the provision for an employee, on behalf of an employer, of a health-screening assessment or a medical check-up.
- (2) Subsection (1) does not apply—
 - (a) to more than one health-screening assessment provided in a tax year by any one employer or by any of a number of persons who are employers of the employee at the same time, or
 - (b) to more than one medical check-up so provided.

Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Section 55 is up to date with all changes known to be in force on or before 30 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)

(3) In this section—

“health-screening assessment” means an assessment to identify employees who might be at particular risk of ill-health, and

“medical check-up” means a physical examination of the employee by a health professional for (and only for) determining the employee's state of health.”

(5) The amendments made by this section have effect for the tax year 2009-10 and subsequent tax years.

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

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