
STATUTORY INSTRUMENTS

2000 No. 2080

**The Income Tax (Benefits in Kind) (Exemption
for Welfare Counselling) Regulations 2000**

2.—(1) There shall be exempted from section 154 of the Income and Corporation Taxes Act 1988⁽¹⁾ a benefit consisting of welfare counselling that is made available to an employer's employees generally on similar terms.

(2) In paragraph (1) "welfare counselling" means counselling of any kind other than—

- (a) medical treatment of any kind, or
- (b) advice specified in paragraph (3).

(3) The advice specified in this paragraph is advice on finance (other than on debt problems), advice on tax, or on leisure or recreation, and legal advice.

⁽¹⁾ Section 154 was amended by section 53(2)(b) of the Finance Act 1989 (c. 26), section 21(2) of the Finance Act 1990 (c. 29), paragraph 2 of Schedule 4 to the Finance Act 1993 (c. 34) and sections 44(3) and 45(2) of, and Part III(9) of Schedule 20 to, the Finance Act 1999 (c. 16).