STATUTORY INSTRUMENTS

2002 No. 205

INCOME TAX

The Income Tax (Exemption of Minor Benefits) Regulations 2002

Made - - - - 4th February 2002 Laid before the House of Commons - - 5th February 2002

Coming into force 6th April 2002

THE INCOME TAX (EXEMPTION OF MINOR BENEFITS) REGULATIONS 2002

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Exemption in respect of the provision of qualifying meals
- Exemption in respect of the provision of bus or minibus Signature Explanatory Note