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STATUTORY INSTRUMENTS

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**2002 No. 205**

**The Income Tax (Exemption of  
Minor Benefits) Regulations 2002**

**Exemption in respect of the provision of qualifying meals**

**3.—**(1) Subject to paragraph (2), there is no charge to tax under section 154 of the Taxes Act (taxable benefits: general charging provision)<sup>(1)</sup> in respect of the provision for employees of qualifying meals.

(2) In relation to an employee, the exemption conferred by paragraph (1) is limited to the first six qualifying meals provided for him in any year of assessment.

(3) For the purposes of this regulation—

(a) a “qualifying meal” is any food or drink which—

(i) is provided by an employer to an employee in recognition of the employee having used a cycle on a designated day to make the journey between his home and a workplace for his necessary attendance at the workplace in the performance of the duties of the employment, and

(ii) is provided for consumption by the employee on his arrival at the workplace on that day; and

(b) a “designated day” is a day designated by the employer as a day on which a qualifying meal will be provided to any employee who uses a cycle for the purpose mentioned in sub-paragraph (a)(i).

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<sup>(1)</sup> 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), sections 44(3) and 45(2) of, and Part 3(9) of Schedule 20 to, the Finance Act 1999 and paragraphs 2(2) and 3(2) of Schedule 10 to the Finance Act 2000.