
STATUTORY INSTRUMENTS

2007 No. 3537

INCOME TAX

**The Employer-Financed Retirement Benefits
(Excluded Benefits for Tax Purposes) Regulations 2007**

Made - - - - 14th December 2007
Laid before the House of
Commons - - 17th December 2007
Coming into force 8th January 2008

**THE EMPLOYER-FINANCED RETIREMENT
BENEFITS (EXCLUDED BENEFITS FOR
TAX PURPOSES) REGULATIONS 2007**

1. Citation and commencement
 2. Interpretation
 3. Excluded benefits
- Signature

SCHEDULE —

PART 1 — LIVING ACCOMMODATION AND RELATED BENEFITS

1. *Accommodation provided by local authority*
 2. *Accommodation provided for performance of duties - employees*
 3. *Accommodation provided for performance of duties – members of employees’ families*
 4. *Accommodation provided for ministers of religion*
 5. *Accommodation provided as result of security threat*
 6. *Removal expenses*
 7. *Repairs and alterations to living accommodation*
 8. *Council tax etc. paid for living accommodation*
- PART 2 — INTERPRETATION OF PART 1
9. *Similar accommodation*
 10. *Improved property*
- PART 3 — OTHER BENEFITS
11. *Non-cash benefits received before 6th April 1998*
 12. *Welfare counselling*

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

13. ***Recreational benefits***
14. ***Annual parties and similar functions***
15. ***Writing of wills etc.***
16. ***Equipment for disabled employees***

Explanatory Note