
STATUTORY INSTRUMENTS

2016 No. 1137

**The Income Tax (Pay As You Earn)
(Amendment No. 3) Regulations 2016**

Amendment of regulation 61A

3. In regulation 61A (interpretation), for the definition of “specified benefit” substitute—
- ““specified benefit” means any benefit treated as earnings under any of the following provisions of Part 3 of ITEPA(1) (employment income: earnings and benefits etc. treated as earnings)—
- (a) section 87 (non-cash vouchers)(2) except where section 694 (non-cash vouchers: treated as payments of PAYE income) of ITEPA applies,
 - (b) section 94 (credit-tokens) except where section 695 (credit-tokens: treated as payments of PAYE income) of ITEPA applies,
 - (c) section 120 (car)(3),
 - (d) section 149 (car fuel)(4),
 - (e) section 154 (van)(5),
 - (f) section 160 (van fuel)(6),
 - (g) section 203 (employment-related benefit);”

(1) ITEPA is defined in the principal Regulations as meaning the Income Tax (Earnings and Pensions) Act 2003.
(2) Section 87 of ITEPA has been amended by paragraph 2(3) of Schedule 13 to the Finance Act 2004 (c. 12) and paragraph 50(2) of Part 7 of Schedule 39 to the Finance Act 2012.
(3) Section 120 of ITEPA has been amended by section 7 of the Finance Act 2016.
(4) Section 149 of ITEPA has been amended by section 58 of the Finance Act 2010 (c. 13).
(5) Section 154 of ITEPA has been amended by section 7 of the Finance Act 2016.
(6) Section 160 of ITEPA has been amended by paragraph 5 of Schedule 14 to the Finance Act 2004, section 58 of the Finance Act 2010 and section 10 of the Finance Act 2015.