



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

#### *Employment income and related matters*

#### <sup>F1</sup>33 **Employer-subsidised public transport bus services**

.....

#### **Textual Amendments**

- F1** Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

#### <sup>F1</sup>34 **Car fuel: calculation of cash equivalent of benefit**

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#### **Textual Amendments**

- F1** Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Employment income and related matters. (See end of Document for details)*

**F135 Statutory paternity pay and statutory adoption pay**

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**Textual Amendments**  
F1 Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**F136 Exemption of minor benefits: application to non-cash vouchers**

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**Textual Amendments**  
F1 Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**F137 Minor amendments to Schedule E charge**

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**Textual Amendments**  
F1 Ss. 33-37 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**F238 Provision of services through an intermediary: minor amendments**

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**Textual Amendments**  
F2 [S. 38](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

**F339 Employee share ownership plans: minor amendments**

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**Textual Amendments**  
F3 [S. 39](#) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**40 Treatment of deductions from payments to sub-contractors**

<sup>F4</sup>(1).....

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Employment income and related matters. (See end of Document for details)

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(2) In section 829 of the Taxes Act 1988 (application of Income Tax Acts to public departments), after subsection (2) insert—

“(2A) Subsections (1) and (2) above have effect in relation to Chapter 4 of Part 13 of this Act (sub-contractors in the construction industry) as if the whole of any deduction required to be made under section 559 were in all cases a deduction of income tax.”.

<sup>F5</sup>(3) .....

(4) This section has effect in relation to deductions made under section 559 of the Taxes Act 1988 on or after 6th April 2002.

<sup>F6</sup> .....

**Textual Amendments**

**F4** S. 40(1) repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

**F5** S. 40(3) repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

**F6** Words in s. 40(4) repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

<sup>F7</sup>**41 Parliamentary visits to EU candidate countries: tax treatment of members' expenses**

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**Textual Amendments**

**F7** S. 41 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Employment income and related matters.