

## SCHEDULES

### SCHEDULE 7

#### TRANSITIONALS AND SAVINGS

#### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

##### *Incidental overnight expenses and benefits*

- 34 In determining—
- (a) whether section 141(6C) and (6D), 142(3C) and (3D), 155(1B) and (1C) or section 200A of ICTA applies in the case of a period of absence which began before 6th April 2003 and ends on or after that date, or
  - (b) whether section 141(6C) and (6D) applies in the case of a period of absence which begins on or after that date,

the question whether the authorised maximum (as defined in section 200A(4) of ICTA) is exceeded in relation to the absence is to be determined as if in section 200A(5) after the words “exceeded by” there were inserted the words “the aggregate of the exemption provisions total in respect of the period (as defined in section 241 of ITEPA 2003) and”.