



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 10

TAXABLE BENEFITS: RESIDUAL LIABILITY TO CHARGE

Introduction

201 Employment-related benefits

- (1) This Chapter applies to employment-related benefits.
- (2) In this Chapter—
 - “benefit” means a benefit or facility of any kind;
 - “employment-related benefit” means a benefit, other than an excluded benefit, which is provided in a tax year—
 - (a) for an employee, or
 - (b) for a member of an employee’s family or household,by reason of the employment. For the definition of “excluded benefit” see section 202.
- (3) A benefit provided by an employer is to be regarded as provided by reason of the employment unless—
 - (a) the employer is an individual, and
 - (b) the provision is made in the normal course of the employer’s domestic, family or personal relationships.

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 201. (See end of Document for details)*

- (4) For the purposes of this Chapter it does not matter whether the employment is held at the time when the benefit is provided so long as it is held at some point in the tax year in which the benefit is provided.
- (5) References in this Chapter to an employee accordingly include a prospective or former employee.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 201.