



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 3

#### EXEMPTIONS: OTHER TRANSPORT, TRAVEL AND SUBSISTENCE

#### **237 Parking provision and expenses**

- (1) No liability to income tax arises by virtue of Chapter 10 of Part 3 (taxable benefits: residual liability to charge) in respect of the provision of workplace parking for an employee.
- (2) No liability to income tax arises by virtue of the payment or reimbursement of expenses incurred in connection with the provision for or the use by an employee of workplace parking.
- (3) In this section “workplace parking” means—
  - (a) a car parking space,
  - (b) a motor cycle parking space, or
  - (c) facilities for parking a cycle other than a motor cycle,at or near the employee’s workplace.