



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 5

EXEMPTIONS: RECREATIONAL BENEFITS

Recreational facilities

261 Exemption of recreational benefits

- (1) No liability to income tax arises in respect of the provision to an employee or a member of an employee's family or household of benefits within subsection (2).
- (2) The benefits are—
 - (a) sporting or other recreational facilities which meet conditions A to C, and
 - (b) a right or opportunity to make use of such facilities.

This is subject to section 262.

- (3) Condition A is that the facilities are available generally to the employees of the employer in question.
- (4) Condition B is that they are not available to members of the public generally.
- (5) Condition C is that they are used wholly or mainly by persons whose right or opportunity to use them is employment-related (whether or not by reference to the same employer).

Status: This is the original version (as it was originally enacted).

- (6) A person's right or opportunity to use facilities is "employment-related" if and only if—
- (a) it derives from the person being—
 - (i) an employee or former employee, or
 - (ii) a member or former member of the family or household of an employee or former employee,of a particular employer, and
 - (b) the facilities are provided so as to be available generally to that employer's employees.