



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 5

EXEMPTIONS: RECREATIONAL BENEFITS

Recreational facilities

262 Benefits not exempted by section 261

- (1) Section 261 (exemption of recreational benefits) does not apply to the following benefits—
- (a) an interest in or the use of any of the following—
 - (i) a mechanically propelled vehicle,
 - (ii) holiday or other overnight accommodation, or
 - (iii) facilities which include, or are provided in association with, a right or opportunity to make use of holiday or overnight accommodation,
 - (b) facilities provided on domestic premises, or
 - (c) a right or opportunity to make use of facilities within paragraph (a) or (b).
- (2) In this section—
- “domestic premises” means—
 - (a) premises used wholly or mainly as a private dwelling, or
 - (b) land or other premises belonging to, or enjoyed with, premises so used,
and
 - “vehicle” includes a ship, boat or other vessel, an aircraft and a hovercraft.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 262.