



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

### CHAPTER 4

TAXABLE BENEFITS: VOUCHERS AND CREDIT-TOKENS

*Benefit of non-cash voucher treated as earnings*

#### **89 Reduction for meal vouchers**

- (1) This section applies where—
  - (a) the non-cash voucher is a meal voucher,
  - (b) it is provided for an employee for use on a working day, and
  - (c) meal vouchers are made available to all employees (if any) employed by the same employer in lower-paid employment within the meaning of Chapter 11 of this Part (see section 217).
- (2) The total of the cash equivalents of the benefit of any meal vouchers so provided is to be reduced by 15p for each working day for which the vouchers are provided.
- (3) In this section—

“meal voucher” means a non-cash voucher which—

  - (a) can only be used to obtain meals,
  - (b) is not transferable, and
  - (c) is not of the kind in respect of which no liability to income tax arises under section 266(3)(e) (subsidised meals), and

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**Status:** *This is the original version (as it was originally enacted).*

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“working day” means a day on which the employee is at work.

- (4) Section 83 (references to provision for an employee include provision for a member of the employee’s family) does not apply to subsection (1)(b).