

**2009 No. 695**

**INCOME TAX**

**The Income Tax (Exemption of Minor Benefits) (Revocation)  
Regulations 2009**

<i>Made</i>	- - - -	<i>16th March 2009</i>
<i>Laid before the House of Commons</i>		<i>16th March 2009</i>
<i>Coming into force</i>	- -	<i>6th April 2009</i>

The Treasury make the following Regulations in exercise of the powers conferred upon them by section 210 of the Income Tax (Earnings and Pensions) Act 2003(a).

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Exemption of Minor Benefits) (Revocation) Regulations 2009 and shall come into force on 6th April 2009.

**Revocation**

2. The Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2007(b) (“the 2007 Regulations”) are revoked.

**Saving**

3. But the 2007 Regulations shall continue to have effect until the exemption which they provide is re-enacted (with or without modifications) by amendment of the Income Tax (Earnings and Pensions) Act 2003.

16th March 2009

*Dave Watts*  
*Tony Cunningham*  
Two of the Lords Commissioners of Her Majesty’s Treasury

---

(a) 2003 c.1.  
(b) S.I. 2007/2090.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 210 of the Income Tax (Earnings and Pensions) Act 2003 allows the Treasury to make regulations which remove from the charge to income tax minor benefits provided by an employer to an employee.

The Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2007 amended the Income Tax (Exemption of Minor Benefits) Regulations 2002 (S.I. 2002/205) so as to add an exemption for the provision of health screening and medical check-ups.

It is proposed that this exemption will be provided for by a new section inserted in the Income Tax (Earnings and Pensions) Act 2003 by the Finance Act 2009. This will remove the condition that an employer must offer health screenings and medical check-ups to all employees. If that provision is enacted, the 2007 Regulations will no be required. So these Regulations revoke the 2007 Regulations with effect from 6 April 2009, but with a saving so that the revocation takes effect only once the new exemption takes effect.

The result of the revocation is to remove the following provisions from the Income Tax (Exemption of Minor Benefits) Regulations 2002 (S.I. 2002/205): regulation 7 and the definitions of “health screening” and “medical check-ups” in regulation 2.

A full Impact Assessment has not been produced for this instrument as no impact on the private and voluntary sectors is foreseen.

---

© Crown copyright 2009

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.

£4.00