



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 11

MISCELLANEOUS EXEMPTIONS

[^{F1}Eye tests and special corrective appliances

[^{F1}320A Eye tests and special corrective appliances

- (1) No liability to income tax arises in respect of the provision for an employee of—
 - (a) an eye and eyesight test, or
 - (b) special corrective appliances that an eye and eyesight test shows are necessary, if conditions A and B are met.
- (2) Condition A is that the provision of the test or appliances is required by regulations made under the Health and Safety at Work etc. Act 1974.
- (3) Condition B is that tests and appliances of the kind mentioned in subsection (1) are made available generally to those employees of the employer in question for whom they are required to be provided by the regulations.]

Textual Amendments

- F1** S. 320A and cross-heading inserted (with effect for the year 2006-07 and subsequent years of assessment in accordance with s. 62(5) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 62\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 320A.