



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 5

PERSONAL TAXATION

Mobile telephones and computers

61 Computer equipment

- (1) Omit section 320 of ITEPA 2003 (employment income: limited exemption for computer equipment).
- (2) This section has effect for the year 2006-07 and subsequent years of assessment.
- (3) But it does not cause any liability to income tax to arise in respect of the provision of computer equipment by making it available to an employee, or a member of an employee's family or household, if the computer equipment was first made available to him before 6th April 2006.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 61.