



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 5

PERSONAL TAXATION

Eye care

62 Exemption for employees' eye tests and special glasses

- (1) Part 4 of ITEPA 2003 (employment income: exemptions) is amended as follows.
- (2) In Chapter 11 (miscellaneous exemptions), before section 321 (and the cross-heading "*Awards and gifts*") insert—

“Eye tests and special corrective appliances

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.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2006, Section 62. (See end of Document for details)*

- (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.”
- (3) In section 266 (exemption of non-cash vouchers for exempt benefits), at the end of subsection (3) insert “, or
- (f) section 320A (eye tests and special corrective appliances).”
- (4) In section 267 (exemption of credit-tokens used for exempt benefits), at the end of subsection (2) insert “, and
- (h) section 320A (eye tests and special corrective appliances).”
- (5) This section has effect for the year 2006-07 and subsequent years of assessment.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 62.