

2020 No. 291

INCOME TAX

The Income Tax (Benefits in Kind) (Exemption for Welfare Counselling) (Amendment) Regulations 2020

<i>Made</i>	- - - -	<i>12th March 2020</i>
<i>Laid before the House of Commons</i>		<i>16th March 2020</i>
<i>Coming into force</i>	- -	<i>6th April 2020</i>

The Treasury, in exercise of the power conferred by section 210 of the Income Tax (Earnings and Pensions) Act 2003(a), make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Income Tax (Benefits in Kind) (Exemption for Welfare Counselling) (Amendment) Regulations 2020.

(2) These Regulations come into force on 6th April 2020 and have effect for the tax year 2020-21 and subsequent tax years.

Amendment to the Income Tax (Benefits in Kind) (Exemption for Welfare Counselling) Regulations 2000

2.—(1) Regulation 2 of the Income Tax (Benefits in Kind) (Exemption for Welfare Counselling) Regulations 2000(b) is amended as follows.

(2) For paragraph (2) substitute—

“(2) In paragraph (1) “welfare counselling” means counselling of any kind other than advice specified in paragraph (3).”.

David Rutley
Rebecca Harris

12th March 2020

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2003 c.1.

(b) S.I.2000/2080. This instrument was made in exercise of powers in section 155ZB of the Income and Corporation Taxes Act 1988 (c. 1) (“ICTA”), which was repealed by section 722 of, and Paragraph 24 of Part 1 of Schedule 6 to, the Income Tax (Earnings and Pensions) Act 2003 (c. 1) (“ITEPA”). ITEPA was enacted as part of the Tax Law Rewrite (“TLR”) project. The TLR project was established in 1996 and came to an end on 31 March 2010. The project’s aim was to rewrite the United Kingdom’s primary direct tax legislation to make it clearer and easier to use, without changing the law (apart from minor identified changes). The equivalent rewritten provision to section 155ZB of ICTA is section 210 of ITEPA. Paragraph 3 of Part 1 of Schedule 7 to ITEPA provides that S.I. 2000/2080 has effect after the commencement of section 210 of ITEPA as if it was made under the rewritten provision. Paragraph 5 of Part 1 of Schedule 7 to ITEPA provides that references in S.I. 2000/2080 to sections 154 and 155ZB of ICTA are to be read as references to sections 203 and 210 of ITEPA respectively.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Benefits in Kind) (Exemption for Welfare Counselling) Regulations 2000 (S.I. 2000/2080) which remove minor benefits provided by an employer to an employee from the charge to income tax.

Regulation 2 of S.I. 2000/2080 exempts “welfare counselling” from the general charge to income tax, except where the counselling constitutes medical treatment of any kind. These Regulations substitute a new paragraph (2) into Regulation 2, so that “welfare counselling” will now include counselling which also constitutes a medical treatment.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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