



*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

10. A non-cash voucher provided to or for the benefit of an employed earner by a person (“the donor”) who is not the employer or a person connected with him which—
- (a) is only capable of being used to obtain goods;
  - (b) is not made either in recognition of the performance of particular services in the course of the employed earner’s employment or in anticipation of the performance of particular services;
  - (c) has not been directly or indirectly procured by the employer or a person connected with him; and
  - (d) does not exceed (together with any other non-cash vouchers provided by the donor to that employed earner) £150 per year.

## PART II

### INTERPRETATION OF PART I OF THIS SCHEDULE

11. Part I of this Schedule applies to non-cash vouchers provided by an employer or any other person on his behalf.

12. For the purposes of paragraph 1 of this Schedule, section 141(6) of the Income and Corporation Taxes Act 1988 shall be read as if it were limited to earnings up to £8,500 per year paid to or for the benefit of an earner in respect of employed earner’s employment.

13. For the purposes of paragraph 4 of this Schedule, “the chargeable expense” means the chargeable expense calculated in accordance with regulation 18(22) of these Regulations.

14. For the purposes of paragraph 5 of this Schedule—

- (a) “annual function” means a Christmas party or other annual function of a similar nature;
- (b) “the chargeable expense” means the chargeable expense calculated in accordance with regulation 18(22) of these Regulations.

15. For the purposes of paragraph 7 of this Schedule, “child care” includes—

- (a) care provided in accordance with the provisions of Part XI of the Children (Northern Ireland) Order 1995(5) (child minding and day care for young children);
- (b) in the case of a child aged 12 or over, care provided by a child minder;
- (c) in the case of a child under the age of 12, care provided by a child minder where that care does not exceed, in total, 2 hours in any day;
- (d) care provided by a relative or nanny;
- (e) care provided during out-of-school hours and during school holidays;
- (f) full-time and part-time care,

and “relative” and “nanny” have the meanings assigned to them in Articles 2(2) and 119(6) respectively of that Order.

16. For the purposes of paragraph 8 of this Schedule, “premises” or “canteen” do not include a restaurant or dining room in a hotel, catering or similar business at a time when meals are being served to the public unless part thereof is designated as being for the use of staff only.

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17. For the purposes of paragraph 10 of this Schedule, whether or not a person is “connected” to the employer shall be determined in accordance with the provisions of section 839(6) of the Income and Corporation Taxes Act 1988 (connected persons).”

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(6) Section 839 was amended by paragraph 20 of Schedule 17 to the Finance Act 1995 and S.I. [1997/1154](#)