



Finance Act 2010

2010 CHAPTER 13

PART 3

OTHER PROVISIONS

Income tax: benefits in kind

60 Subsidised meals for employees: salary sacrifice etc

(1) Section 317 of ITEPA 2003 (exemption from income tax in respect of provision for employees by employer of free or subsidised meals) is amended as follows.

(2) In subsection (1), for “C” substitute “ D ”.

(3) After subsection (4) insert—

“(4A) Condition D is that the provision is not pursuant to—

- (a) relevant salary sacrifice arrangements, or
- (b) relevant flexible remuneration arrangements.”

(4) After subsection (5) insert—

“(5A) In this section—

“relevant salary sacrifice arrangements” means arrangements (whenever made, whether before or after the employment began) under which the employee gives up the right to receive an amount of general earnings or specific employment income in return for the provision of free or subsidised meals;

“relevant flexible remuneration arrangements” means arrangements (whenever made, whether before or after the employment began) under which the employee and employer agree that the employee is to be provided with free or subsidised meals rather than receive some other description of employment income.”

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Section 60. (See end of Document for details)*

- (5) The amendments made by this section have effect for the tax year 2011-12 and subsequent tax years.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Section 60.