

## SCHEDULES

### SCHEDULE 39

#### REPEAL OF MISCELLANEOUS RELIEFS ETC

#### **PART 7**

#### MISCELLANEOUS

##### *Reduction for meal vouchers*

- 50 (1) Section 89 of ITEPA 2003 (reduction for meal vouchers) is repealed.
- (2) Accordingly, in that Act—
- (a) in section 87 (benefit of non-cash voucher treated as earnings), omit subsection (6), and
  - (b) in Schedule 7 (transitionals and savings), omit paragraph 18.
- (3) The amendments made by this paragraph have effect for the tax year 2013-14 and subsequent tax years.