

**2009 No. 0000**

**INCOME TAX**

**The Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) (Amendment) Regulations 2009**

<i>Made</i>	- - - -	***
<i>Laid before Parliament</i>		***
<i>Coming into force</i>		***

The Commissioners for Her Majesty's Revenue and Customs make these regulations in exercise of the powers conferred by section 393B(3)(d) and (4A) of the Income Tax (Earnings and Pensions) Act 2003(a).

**Citation**

1. These Regulations may be cited as the Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) (Amendment) Regulations 2009.

**Commencement**

2. These Regulations come into force on [date]; and have effect for the tax year 2006-07 and later tax years.

**Exclusion of health screening and medical check-ups**

3. At the end of Part 3 of the Schedule to the Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) Regulations 2007(b) (other benefits) add—

**“17.— Health screening and medical check-ups**

- (1) The provision of health screening and medical check-ups which—
- (a) was first made in the course of the employee's employment; and
  - (b) if provided to an employee would satisfy the requirements of an exemption from liability to income tax for screening and check-ups which is granted by the Income Tax (Earnings and Pensions) Act 2003 and has effect for the tax year 2009-10.
- (2) For the purposes of paragraph (1)(b)—
- (a) “employee” does not include former employee (despite regulation 2(1)), and

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(a) 2003 c. 1. Section 393B was inserted, together with section 393A, by way of substitution for section 393 as originally enacted, by section 249(3) of the Finance Act 2004 (c. 12). Subsection (4A) of section 393B was inserted by paragraph 21 of Schedule 20 to the Finance Act 2007 (c. 11).

(b) S.I. 2007/3537.

(b) the screening or check-up may actually be provided in the tax year 2006-07 or any later tax year.”

4. For regulation 3(2)(a) of those Regulations (“qualifying person”) substitute—

“(a) in the case of the benefits described in the following paragraphs of the Schedule, the employee: paragraph 2 (accommodation provided for performance of duties – employees), paragraph 16 (equipment for disabled employees) and paragraph 17 (health screening and medical check-ups).”

*Name*

*Name*

[Date]

Two Commissioners for Her Majesty’s Revenue and Customs

#### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These regulations amend the Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) Regulations 2007, which exempt specified non-cash benefits provided to former and current employees under an employer-financed retirement benefits scheme from the charge to tax on employer-financed benefits under section 394 of the Income Tax (Earnings and Pensions) Act.

These regulations add to the 2007 Regulations an exemption for the provision of health screening and medical check-ups. The exemption applies in respect of tax years from 2006-07 onwards, but operates by reference to whether the screening or check-up would satisfy the requirements for exemption from liability to income tax for the tax year 2009-10, under section 320B of the Income Tax (Earnings and Pensions) Act 2003 as proposed to be inserted by the Finance Act 2009. In other words, an exemption which comes into force for most income tax purposes from 2009-10 onwards is to have effect for the purposes of retirement benefits as from 2006-07 onwards.

A full and final Impact Assessment has not been produced for this instrument as no impact on the private and voluntary sectors is foreseen.