STATUTORY INSTRUMENTS

2007 No. 2090

INCOME TAX

The Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2007

Made - - - -	*23rd July 2007*
Laid before the House of Commons	*24th July 2007*
Coming into force - -	*14th August 2007*

The Treasury make the following Regulations in exercise of the powers conferred by section 210 of the Income Tax (Earnings and Pensions) Act 2003(**a**).

Citation and commencement

1.—(1) These Regulations may be cited as the Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2007 and shall come into force on 14th August 2007.

(2) These Regulations shall have effect for the tax year 2007-8 and subsequent tax years.

Amendment of the Income Tax (Exemption of Minor Benefits) Regulations 2002

2.—(1) The Income Tax (Exemption of Minor Benefits) Regulations 2002(**b**) are amended as follows.

(2) At the appropriate places in regulation 2 (interpretation)(**c**) insert—

> ""health screening" means an assessment to identify employees who might be at a particular risk of ill health;",
>
> ""medical check-up" means a physical examination of an employee by a health professional which is limited to determining that employee's state of health;".

(3) After regulation 6 (exemption in respect of the provision of recreational facilities and subsidised meals to third parties) add—

> **"Exemption in respect of the provision of health screening and medical check-ups**
>
> **7.**—(1) There is no charge to tax under Chapter 10 of Part 3 (taxable benefits: residual liability to charge) of ITEPA in respect of the provision to an employee, on behalf of an employer, of one health screening and one medical check-up each year.
>
> (2) In order for this regulation to apply —

(**a**) 2003 c. 1.
(**b**) S.I. 2002/205: amended by S.I. 2003/1434 and S.I. 2004/3087.
(**c**) Regulation 2 was amended by regulation 2 of S.I. 2003/1434.

(a) health screenings must be available to all employees, and

(b) medical check-ups must be available to either —

(i) all employees, or

(ii) those employees who have been identified in a health screening as requiring a medical check-up.”.

Frank Roy
Alan Campbell

23rd July 2007 — Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 210 of the Income Tax (Earnings and Pensions) Act 2003 ("the Act") allows the Treasury to make regulations which remove minor benefits provided to an employee by an employer from the charge to income tax otherwise arising under Chapter 10 of Part 3 (taxable benefits: residual liability to charge) of the Act.

These Regulations amend the Income Tax (Exemption of Minor Benefits) Regulations 2002. The new regulation 7 (exemption in respect of the provision of health screening and medical check-ups) provides for one health screening and one medical check-up per employee per year to be exempt from the charge to income tax otherwise arising under Chapter 10 of Part 3 of the Act. This exemption applies where health screenings are made available to all employees and medical check-ups are available to all employees or those who have been identified as at particular risk of ill health by a health screening. Regulation 2(2) inserts definitions of the terms "health screening" and "medical check-up".

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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