STATUTORY INSTRUMENTS

2012 No. 1808

INCOME TAX

The Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2012

Made - - - -	*10th July 2012*
Laid before the House of Commons	*11th July 2012*
Coming into force - -	*6th April 2013*

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

Citation, commencement and effect

1. These Regulations may be cited as the Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2012, come into force on 6th April 2013 and have effect for the tax year 2013-14 and subsequent tax years.

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

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

(a) in regulation 2, omit the definition of "cycle"; and

(b) omit regulation 3.

Amendment of the Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2003

3. Omit regulation 3 of the Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2003(**c**).

Angela Watkinson
Michael Fabricant
10th July 2012 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 2003 c. 1.
(**b**) S.I. 2002/205, amended by S.I. 2003/1434; there are other amending instruments but none is relevant.
(**c**) S.I. 2003/1434.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Exemption of Minor Benefits) Regulations 2002 (S.I. 2002/205) ("the principal Regulations") to remove as an exempt minor benefit food or drink provided by an employer to an employee in recognition of the employee having cycled from home to the workplace on designated days. The exemption is removed with effect from 6th April 2013.

The provisions of the principal Regulations were amended by a later statutory instrument. Regulation 3 makes a corresponding amendment to the Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2003 (S.I. 2003/1434) in order to remove redundant legislation from the statute book.

A Tax Information and Impact Note covering this instrument was published on 6th December 2011 alongside the autumn statement and is available on the HMRC website at http://www.hmrc.gov.uk/thelibrary/tiins.htm. It remains an accurate summary of the impacts that apply to this instrument.

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