Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Income Tax (Approved Expenses) Regulations 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

STATUTORY INSTRUMENTS

2015 No. 1948

INCOME TAX

The Income Tax (Approved Expenses) Regulations 2015

Made - - - -	*27th November 2015*
Laid before the House of Commons - - - -	*30th November 2015*
Coming into force - -	*21st December 2015*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the power conferred by section 289A(6)(a) and (7) of the Income Tax (Earnings and Pensions) Act 2003(**1**), make the following Regulations:

Citation, commencement, interpretation and effect

1.—(1) These Regulations may be cited as the Income Tax (Approved Expenses) Regulations 2015 and come into force on 21st December 2015

(2) These Regulations have effect in relation to payments made in the tax year 2016-17 and subsequent tax years.

(3) In these Regulations "qualifying travel" means travel for which a deduction from the employee's earnings would be allowed under Chapter 2 or 5 of Part 5 of the Income Tax (Earnings and Pensions) Act 2003 ("ITEPA 2003").

Commencement Information

I1 Reg. 1 in force at 21.12.2015, see **reg. 1(1)**

Approved way of calculating and paying or reimbursing standard meal allowances

2.—(1) For the purposes of section 289A of ITEPA 2003, a sum is calculated and paid or reimbursed in an approved way if it is paid or reimbursed to an employee in respect of meals purchased by the employee in the course of qualifying travel ("a meal allowance") and falls within paragraph (2) or (3).

(2) One meal allowance per day paid in respect of one instance of qualifying travel, the amount of which does not exceed—

(**1**) 2003 c. 1. Section 289A was inserted by section 11 of the Finance Act 2015 (c. 11).

(a) £5 where the duration of the qualifying travel in that day is 5 hours or more;

(b) £10 where the duration of the qualifying travel in that day is 10 hours or more; or

(c) £25 where the duration of the qualifying travel in that day is 15 hours or more and is ongoing at 8pm.

(3) An additional meal allowance not exceeding £10 per day paid where a meal allowance in sub-paragraph (2)(a) or (b) is paid and the qualifying travel in respect of which that allowance is paid is ongoing at 8pm.

Commencement Information

I2 Reg. 2 in force at 21.12.2015, see **reg. 1(1)**

Edward Troup
Ruth Owen
Two of the Commissioners for Her Majesty's
Revenue and Customs

27th November 2015