

*These notes refer to the Income Tax (Earnings and Pensions) Bill  
as introduced in the House of Commons on 5th December 2002 [Bill 13]*

### **ANNEX 3: DESTINATION OF REWRITTEN EXTRA-STATUTORY CONCESSIONS**

<b>ESC Number</b>	<b>Description</b>	<b>Rewritten provision</b>
A1	Flat rate allowances for cost of tools and special clothing	Clause 367
A2	Meal vouchers	Clause 89
A6	Miners: free coal and allowances in lieu	Clause 306
A22	Long service awards	Clause 323
A24	Foreign social security benefits	Clauses 645 and 681
A25	Crown servants engaged overseas	Clause 28
A57	Suggestion schemes	Clauses 321 and 322
A58	Travelling and subsistence allowance when public transport disrupted	Clause 245
A59	Disabled persons' home to work travel	Clauses 246 and 247
A62	Pensions to employees disabled at work	Clause 644
A65	Workers on offshore oil and gas rigs or platforms: free transfers to or from mainland	Clause 305
A66	Payments for employees' journeys home: late night travel and breakdown in car sharing arrangements	Clause 248
A70	Small gifts to employees by third parties and staff Christmas parties	Clauses 264, 270 and 324
A71	Company cars: family members and shared use	Clauses 148 and 169

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<b>ESC Number</b>	<b>Description</b>	<b>Rewritten provision</b>
A72	Pension schemes and accident insurance policies	Clause 307
A74	Meals provided for employees	Clauses 266 and 317
A84	Allowances paid to detached national experts	Clause 304
A85	Transfers of assets by employees and directors to employers and others	Clause 326
A91(a)	Living accommodation provided by reason of employment	Clause 108

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B27	Approved employee share schemes: jointly owned companies	Paragraph 46 of Schedule 3 and Paragraph 34 of Schedule 4
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