
STATUTORY INSTRUMENTS

2015 No. 1948

The Income Tax (Approved Expenses) Regulations 2015

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—

- (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

II Reg. 2 in force at 21.12.2015, see [reg. 1\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Approved Expenses) Regulations 2015, Section 2.