HMRC - EIM06660 - Exemption For Suggestion Scheme Awards: Employee Making More Than One Successful Suggestion

Section 321 ITEPA 2003

The rules in Section 321 ITEPA 2003 apply to each suggestion separately. So the permitted maximum for a later suggestion is not reduced if the employee has previously received an exempt award for a different suggestion. The permitted maximum is arrived at in accordance with EIM06620 (encouragement awards) or EIM06630 (financial benefit awards) irrespective of any award made for an earlier suggestion.

Previous page

Next page