

*Status: Point in time view as at 27/07/1993.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Connection with employment is up to date with all changes known to be in force on or before 18 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 11A

#### REMOVAL EXPENSES AND BENEFITS]

##### Textual Amendments

**F1** Sch. 11A inserted (27.7.1993) by Finance Act 1993 (c. 34), s. 76, Sch. 5 para. 2

##### Modifications etc. (not altering text)

**C1** Sch. 11A modified (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), Sch. 3 Pt. 8 para. 2(7)

### <sup>F1</sup>PART II

#### QUALIFYING EXPENSES AND QUALIFYING BENEFITS

##### Textual Amendments

**F1** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

#### <sup>F1</sup>Connection with employment

##### Textual Amendments

**F1** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F25</sup> (1) The change of residence mentioned in paragraphs 3(2) and 4(2) above must result from—
- (a) the employee becoming employed by an employer,
  - (b) an alteration of the duties of the employee's employment (where his employer remains the same), or
  - (c) an alteration of the place where the employee is normally to perform the duties of his employment (where both his employer and the duties of his employment remain the same).
- (2) The change must be made wholly or mainly to allow the employee to have his residence within a reasonable daily travelling distance of—
- (a) the place where he performs, or is to perform, the duties of his employment (where sub-paragraph (1)(a) above applies);

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- (b) the place where he performs, or is to perform, the new duties of his employment (where sub-paragraph (1)(b) above applies);
- (c) the new place where he performs, or is to perform, the duties of his employment (where sub-paragraph (1)(c) above applies);

and any reference in this sub-paragraph to the place where the employee performs, or is to perform, duties of his employment is to the place where he normally performs, or is normally to perform, those duties.

- (3) The employee's former residence must not be within a reasonable daily travelling distance of the place mentioned in sub-paragraph (2) above.

**Textual Amendments**

**F2** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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