



Finance Act 2018

2018 CHAPTER 3

PART 1

DIRECT TAXES

Employment

8 Exemption for armed forces' accommodation allowances

- (1) In Chapter 8 of Part 4 of ITEPA 2003 (exemptions: special kinds of employees), after section 297C insert—

“297D Armed forces: accommodation allowances

- (1) No liability to income tax arises in respect of payments of accommodation allowances to, or in respect of, a member of the armed forces of the Crown.
- (2) An “accommodation allowance” is an allowance—
- (a) payable out of the public revenue,
 - (b) for, or towards, costs of accommodation, and
 - (c) in respect of which any conditions specified in regulations made by the Treasury are met.
- (3) The provision that may be made by regulations under subsection (2)(c) includes provision framed by reference to a scheme (by whatever name called), or document, as it has effect from time to time.
- (4) Regulations under this section may make—
- (a) different provision for different cases, and
 - (b) different provision for different areas.
- (5) Regulations under this section that do not increase any person's liability to income tax may have effect in relation to times before they are made.”

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Section 8. (See end of Document for details)*

- (2) The amendment made by subsection (1) has effect in relation to payments on or after such date as may be specified in regulations made by the Treasury.

Commencement Information

- II** S. 8(1) has effect as specified by [The Finance Act 2018, Section 8\(1\) \(Commencement\) Regulations 2019 \(S.I. 2019/1160\)](#), **reg. 2**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 8.