



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART V

PROVISIONS RELATING TO THE SCHEDULE E CHARGE

CHAPTER IV

OTHER EXEMPTIONS AND RELIEFS

Other expenses, subscriptions etc.

[^{F1}200ZAE] Expenses of members of Scottish Parliament, National Assembly for Wales or Northern Ireland Assembly.

- (1) This section applies to payments made—
 - (a) to members of the Scottish Parliament under section 81(2) of the ^{M1}Scotland Act 1998,
 - (b) to members of the National Assembly for Wales under section 16(2) of the ^{M2}Government of Wales Act 1998, or
 - (c) to members of the Northern Ireland Assembly under section 47(2) of the ^{M3}Northern Ireland Act 1998.
- (2) If a payment to which this section applies is expressed to be made in respect of necessary overnight expenses or EU travel expenses, the payment shall not be regarded as income for any purpose of the Income Tax Acts.
- (3) For the purposes of subsection (2) above—

“necessary overnight expenses” are additional expenses necessarily incurred by the member for the purpose of performing duties as a member in staying overnight away from the member’s only or main residence, either in the area in which the body of which he is a member sits or in the constituency or region for which he has been returned, and

Status: Point in time view as at 24/07/2002. This version of this provision has been superseded.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 200ZA is up to date with all changes known to be in force on or before 05 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)

“EU travel expenses” are the cost of, and any additional expenses incurred in, travelling between the United Kingdom and—

- (a) any European Union institution in Brussels, Luxembourg or Strasbourg, or
- (b) the national parliament of another member State [^{F2}or of a candidate country].

[In subsection (3) above “candidate country” means Bulgaria, Cyprus, the Czech ^{F3}(4) Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Romania, the Slovak Republic, Slovenia or Turkey.

- (5) The Treasury shall by order made by statutory instrument make such amendments to the definition in subsection (4) above as are necessary to secure that the countries listed are those that are from time to time candidates for membership of the European Union.]]

Textual Amendments

- F1** S. 200ZA inserted (with effect in accordance with s. 52(2) of the amending Act) by [Finance Act 1999](#) (c. 16), s. 52(1), [Sch. 5 para. 2\(1\)](#)
- F2** Words in s. 200ZA(3) inserted (with effect in accordance with s. 41(4) of the amending Act) by [Finance Act 2002](#) (c. 23), [s. 41\(2\)](#)
- F3** S. 200ZA(4)(5) inserted (with effect in accordance with s. 41(4) of the amending Act) by [Finance Act 2002](#) (c. 23), [s. 41\(3\)](#)

Marginal Citations

- M1** 1998 c.46.
- M2** 1998 c.38.
- M3** 1998 c.47.

Status:

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