



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

CHAPTER 5

TAXABLE BENEFITS: LIVING ACCOMMODATION

Living accommodation

97 Living accommodation to which this Chapter applies

- (1) This Chapter applies to living accommodation provided for—
 - (a) an employee, or
 - (b) a member of an employee's family or household,by reason of the employment.
- (2) Living accommodation provided for any of those persons by the employer is to be regarded as provided by reason of the employment unless—
 - (a) the employer is an individual, and
 - (b) the provision is made in the normal course of the employer's domestic, family or personal relationships.

Status:

Point in time view as at 06/04/2003.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Living accommodation is up to date with all changes known to be in force on or before 27 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.