



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—
- an employee, or
 - a member of an employee's family or household,
- by reason of the employment.

[^{F1}(1A) Where this Chapter applies to any living accommodation—

- the living accommodation is a benefit for the purposes of this Chapter (and accordingly it is immaterial whether the terms on which it is provided to any of those persons constitute a fair bargain), and
 - sections 102 to 108 provide for [^{F2}an amount in respect of] the benefit of the living accommodation to be treated as earnings.]
- (2) Living accommodation provided for any of those persons by the employer is to be regarded as provided by reason of the employment unless—
- the employer is an individual, and

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 22 June 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) View outstanding changes*

- (b) the provision is made in the normal course of the employer's domestic, family or personal relationships.

Textual Amendments

- F1** S. 97(1A) inserted (with effect in accordance with s. 7(9) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 7\(2\)](#)
- F2** Words in s. 97(1A)(b) substituted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 2 para. 7](#)

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 22 June 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)