



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

Armed forces

296 Armed forces' leave travel facilities

- (1) No liability to income tax arises in respect of—
 - (a) the provision of travel facilities for a member of the armed forces of the Crown going on or returning from leave, or
 - (b) a payment made in respect of such travel.
- (2) In subsection (1) “travel facilities” does not include a vehicle.

297 Armed forces' food, drink and mess allowances

- (1) No liability to income tax arises in respect of allowances if—
 - (a) they are payable out of the public revenue to any description of members of the armed forces of the Crown, and
 - (b) the Treasury certifies that they are payable to them instead of food or drink normally supplied to members of the armed forces.
- (2) No liability to income tax arises in respect of allowances if—

Status: Point in time view as at 17/07/2012.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Armed forces is up to date with all changes known to be in force on or before 15 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)

- (a) they are payable out of the public revenue in respect of any description of members of the armed forces of the Crown, and
- (b) the Treasury certifies that they are so payable as a contribution to the expenses of a mess.

[^{F1}297A Armed forces: the Operational Allowance

- (1) No liability to income tax arises in respect of payments to members of the armed forces of the Crown of the Operational Allowance.
- (2) The Operational Allowance is an allowance designated as such [^{F2}under a Royal Warrant made under section 333 of the Armed Forces Act 2006] .]

Textual Amendments

- F1** S. 297A inserted (with effect in accordance with s. 64(2) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 64\(1\)](#)
- F2** Words in s. 297A(2) substituted (with effect in accordance with s. 16(5) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 16\(2\)](#)

[^{F3}297B Armed forces: the Council Tax Relief

- (1) No liability to income tax arises in respect of payments of the Council Tax Relief to members of the armed forces of the Crown.
- (2) Payments of the Council Tax Relief are payments designated as such [^{F4}under a Royal Warrant made under section 333 of the Armed Forces Act 2006] .]

Textual Amendments

- F3** S. 297B inserted (with effect in accordance with s. 51(2) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 51\(1\)](#)
- F4** Words in s. 297B(2) substituted (with effect in accordance with s. 16(5) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 16\(3\)](#)

[^{F5}297C Armed forces: Continuity of Education Allowance

- (1) No liability to income tax arises in respect of payments of the Continuity of Education Allowance to or in respect of members of the armed forces of the Crown during their employment under the Crown or after their deaths.
- (2) The Continuity of Education Allowance is an allowance designated as such under a Royal Warrant made under section 333 of the Armed Forces Act 2006.]

Textual Amendments

- F5** S. 297C inserted (with effect in accordance with s. 16(5) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 16\(4\)](#)

Status: Point in time view as at 17/07/2012.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Armed forces is up to date with all changes known to be in force on or before 15 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)

298 Reserve and auxiliary forces' training allowances

No liability to income tax arises in respect of the following sums if they are payable out of the public revenue to members of the reserve and auxiliary forces of the Crown—

- (a) training expenses allowances, and
- (b) bounties payable in consideration of the members undertaking certain training and attaining a particular standard of efficiency.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Armed forces is up to date with all changes known to be in force on or before 15 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.