



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 8

#### EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

#### *Ministers of religion*

#### **290 Accommodation benefits of ministers of religion**

- (1) No liability to income tax in respect of a person employed as a full-time minister arises by virtue of—
  - (a) the payment or reimbursement of a statutory amount payable in connection with qualifying premises, or
  - (b) the reimbursement of a statutory deduction made in connection with qualifying premises.
- (2) No liability to income tax in respect of a person employed as a full-time minister arises by virtue of the payment or reimbursement of expenses incurred in connection with providing living accommodation in qualifying premises if the employment is excluded employment.
- (3) Subsection (1) does not apply if or to the extent that the amount or deduction is properly attributable to a part of the premises for which the minister receives rent.
- (4) Premises are qualifying premises in relation to a person employed as a minister if—
  - (a) an interest in them belongs to a charity or an ecclesiastical corporation, and

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**Status:** Point in time view as at 06/04/2003.

**Changes to legislation:** Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Ministers of religion is up to date with all changes known to be in force on or before 26 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)

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- (b) because of that interest and by reason of holding the employment, the minister has a residence in them from which to perform the duties of the employment.

(5) In this section—

“charity” means a body of persons or trust established for charitable purposes only,

“full-time minister” means a person in full-time employment as a minister of a religious denomination,

“statutory amount” means an amount paid in pursuance of a provision in, or having the force of, an Act, and

“statutory deduction” means a deduction made in pursuance of such a provision.

**Status:**

Point in time view as at 06/04/2003.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Ministers of religion is up to date with all changes known to be in force on or before 26 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.