



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

Status: Point in time view as at 01/04/2010.

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 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)

- (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.

[^{F1}290A Accommodation outgoings of ministers of religion

- (1) No liability to income tax arises in respect of a person in lower-paid employment as a minister of a religious denomination by virtue of the payment or reimbursement of accommodation outgoings.
- (2) Subsection (1) does not apply if the minister is paid an allowance intended to be used, wholly or in part, for paying accommodation outgoings (as to which see section 290B).
- (3) In this section—
- “accommodation outgoings” means amounts incurred by the minister in—
 - (a) heating, lighting or cleaning qualifying premises; or
 - (b) maintaining a garden forming part of qualifying premises;
 - “lower-paid employment” has the meaning given by section 217;
 - “qualifying premises” has the same meaning as in section 290.

Textual Amendments

- F1** Ss. 290A, 290B inserted (with effect in accordance with art. 2(4) of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2010 \(S.I. 2010/157\)](#), arts. 1, **2(3)**

290B Allowances paid to ministers of religion in respect of accommodation outgoings

- (1) This section applies where a person in lower-paid employment as a minister of a religious denomination is paid an allowance intended to be used, wholly or in part, for paying accommodation outgoings.
- (2) No liability to tax arises by virtue of the payment of the allowance to the extent that it is used for paying accommodation outgoings.
- (3) In this section—
- “accommodation outgoings” and “lower-paid employment” have the same meanings as in section 290A;
 - “qualifying premises” has the same meaning as in section 290.]

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