



# 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

*Benefit of living accommodation treated as earnings*

#### 102 Benefit of living accommodation treated as earnings

- (1) [<sup>F1</sup>This section applies if living accommodation to which this Chapter applies is provided in any period (“the taxable period”) — ]
- (a) which consists of the whole or part of a tax year, and
  - (b) throughout which the employee holds the employment,

[<sup>F2</sup>(1A) the cash equivalent of the benefit of the accommodation is to be treated as earnings from the employment for that year.]

[<sup>F3</sup>(1B) If the benefit of the accommodation is provided pursuant to optional remuneration arrangements—

- (a) subsection (1A) does not apply, and
- (b) the relevant amount is to be treated as earnings from the employment for that tax year.]

<sup>F4</sup>(2) .....

- (3) Section 103 indicates how the cash equivalent is calculated.

---

**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 102 is up to date with all changes known to be in force on or before 11 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*

---

[<sup>F5</sup>(4) Section 103A indicates how the relevant amount is determined.]

#### **Textual Amendments**

- F1** Words in s. 102(1) substituted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 2 para. 13(2)**
- F2** Words in s. 102(1) renumbered as s. 102(1A) (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 2 para. 13(3)**
- F3** S. 102(1B) inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 2 para. 13(4)**
- F4** S. 102(2) omitted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), **Sch. 2 para. 13(5)**
- F5** S. 102(4) inserted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 2 para. 13(6)**

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 102 is up to date with all changes known to be in force on or before 11 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\(4\)](#)