



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

MPs, government ministers etc.

[^{F1}292 Accommodation expenses of MPs

- (1) No liability to income tax arises in respect of a payment made to a member of the House of Commons under section 5(1) of the Parliamentary Standards Act 2009 if the payment is—
 - (a) expressed to be made in respect of accommodation expenses, or
 - (b) related to or in consequence of a payment expressed to be so made.
- (2) “Accommodation expenses” means expenses necessarily incurred on overnight accommodation that is required for the performance of the member's parliamentary duties in or about the Palace of Westminster or the member's constituency.
- (3) But the cost of an overnight stay in a hotel that was required only because, on that night, the member had been required to be at the House of Commons because the House was sitting late does not count as accommodation expenses for the purposes of this section, unless the member had been required to be at the House because it was sitting beyond 1 a.m.
- (4) Subsection (1) does not apply to a loan for a deposit payable at the commencement of a tenancy.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 292 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*

[^{F2}(5) The reference in subsection (1) to a payment made to a member of the House of Commons under section 5(1) of the Parliamentary Standards Act 2009 includes a payment made under that section to another person at the direction of a member (see section 6(7) of that Act).]

Textual Amendments

- F1** S. 292 substituted (with effect in accordance with Sch. 4 para. 1(4)(5) of the amending Act) by [Finance \(No. 2\) Act 2010 \(c. 31\)](#), [Sch. 4 para. 1\(2\)](#)
- F2** S. 292(5) inserted (with effect in accordance with s. 37(2) of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [s. 37\(1\)](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 292 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\(4\)](#)