



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

Armed forces

[^{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\(2\)](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 297A 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\(4\)](#)