



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 7

EXEMPTIONS: REMOVAL BENEFITS AND EXPENSES

Benefits and expenses within this Chapter

281 Travelling and subsistence

- (1) The following benefits are within this section—
- (a) subsistence and facilities for travel provided for the employee and members of the employee's family or household for temporary visits to the new area for purposes connected with the change of residence,
 - (b) any other subsistence provided for the employee,
 - (c) facilities provided for the employee for travel between the employee's former residence and—
 - (i) the place where the employee's new duties are normally performed, or
 - (ii) the new place where the duties of the employee's employment are normally performed, or
 - (iii) temporary living accommodation of the employee,
 - (d) where the employment change is within section 273(2)(b) or (c) (change of duties or place of performance), facilities provided for the employee for travel before the change between the employee's new residence and—
 - (i) the place where the employee normally performs the duties of the employment before the change, or

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 281. (See end of Document for details)

- (ii) temporary living accommodation of the employee,
 - (e) facilities provided for the employee and members of the employee’s family or household for travel from the employee’s former residence to the employee’s new residence in connection with the change of residence,
 - (f) subsistence provided for a relevant child while the child stays in education-linked living accommodation,
 - (g) facilities provided for a relevant child for travel between education-linked living accommodation and the employee’s accommodation.
- (2) For the purposes of this section, “education-linked living accommodation”, in relation to a relevant child, means living accommodation where the child stays for the purpose of securing continuity in education, being—
- (a) accommodation in the new area where the child stays before the employee’s change of residence,
 - (b) accommodation in the former area where the child stays after that change,
 - (c) accommodation in the new area where the child stays while the employee is living in temporary living accommodation in the former area, or
 - (d) accommodation in the former area where the child stays while the employee is living in temporary living accommodation in the new area.
- (3) For the purposes of subsection (1)(g) “the employee’s accommodation”, in relation to travel to or from education-linked accommodation, means—
- (a) if that accommodation is within subsection (2)(a), the employee’s former residence,
 - (b) if that accommodation is within subsection (2)(b), the employee’s new residence, and
 - (c) if that accommodation is within subsection (2)(c) or (d), the employee’s temporary accommodation.
- (4) The cost of providing subsistence or travel of a kind described in subsection (1) is an expense within this section.
- (5) Subsections (1) and (4) are subject to section 282 (exclusion from this section of benefits and expenses where deduction allowed), and subsection (1) is also subject to section 283 (exclusion from this section of taxable car and van facilities).
- (6) In this section—
- “new duties” means—
 - (a) if the employment change is within section 273(2)(a) (change of employer), the duties of the employee’s new employment, and
 - (b) if the employment change is within section 273(2)(b) (change of duties), the new duties of the employment,
 - “former area” means the area round or near the former residence of the employee,
 - “new area” means—
 - (a) if the employment change is within section 273(2)(a) or (b) (change of employer or duties), the area round or near the place where the employee’s new duties normally are or are to be performed, and
 - (b) if the employment change is within section 273(2)(c) (change of place of performance), the area round or near the new place where the duties of the employee’s employment normally are or are to be performed,

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“relevant child” means a person who is a member of the employee’s family or household and is aged under 19 at the beginning of the tax year in which the employment change occurs, and

“subsistence” means food, drink and temporary living accommodation.

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