



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

Living accommodation

97 Living accommodation to which this Chapter applies

- (1) This Chapter applies to living accommodation provided for—
- (a) an employee, or
 - (b) a member of an employee's family or household,
- by reason of the employment.

[^{F1}(1A) Where this Chapter applies to any living accommodation—

- (a) the living accommodation is a benefit for the purposes of this Chapter (and accordingly it is immaterial whether the terms on which it is provided to any of those persons constitute a fair bargain), and
 - (b) sections 102 to 108 provide for [^{F2}an amount in respect of] the benefit of the living accommodation to be treated as earnings.]
- (2) Living accommodation provided for any of those persons by the employer is to be regarded as provided by reason of the employment unless—
- (a) the employer is an individual, and

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

- (b) the provision is made in the normal course of the employer's domestic, family or personal relationships.

Textual Amendments

- F1** S. 97(1A) inserted (with effect in accordance with s. 7(9) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 7\(2\)](#)
- F2** Words in s. 97(1A)(b) substituted (with effect in accordance with Sch. 2 para. 62 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 2 para. 7](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Living accommodation.