



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

Armed forces

296 Armed forces' leave travel facilities

- (1) No liability to income tax arises in respect of—
 - (a) the provision of travel facilities for a member of the armed forces of the Crown going on or returning from leave, or
 - (b) a payment made in respect of such travel.
- (2) In subsection (1) “travel facilities” does not include a vehicle.

297 Armed forces' food, drink and mess allowances

- (1) No liability to income tax arises in respect of allowances if—
 - (a) they are payable out of the public revenue to any description of members of the armed forces of the Crown, and
 - (b) the Treasury certifies that they are payable to them instead of food or drink normally supplied to members of the armed forces.
- (2) No liability to income tax arises in respect of allowances if—

Status: This is the original version (as it was originally enacted).

- (a) they are payable out of the public revenue in respect of any description of members of the armed forces of the Crown, and
- (b) the Treasury certifies that they are so payable as a contribution to the expenses of a mess.

298 Reserve and auxiliary forces' training allowances

No liability to income tax arises in respect of the following sums if they are payable out of the public revenue to members of the reserve and auxiliary forces of the Crown—

- (a) training expenses allowances, and
- (b) bounties payable in consideration of the members undertaking certain training and attaining a particular standard of efficiency.