



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}293B UK travel expenses of other elected representatives

- (1) No liability to income tax arises in respect of a payment to which this section applies if it is expressed to be made in respect of relevant UK travel expenses.
- (2) This section applies to payments—
 - (a) made to members of the Scottish Parliament under section 81(2) of the Scotland Act 1998,
 - (b) made to members of the National Assembly for Wales under section 20(2) of the Government of Wales Act 2006 or to a member of the Welsh Assembly Government under section 53(2) of that Act, or
 - (c) made to members of the Northern Ireland Assembly under section 47(2) of the Northern Ireland Act 1998.
- (3) In this section “relevant UK travel expenses” means expenses necessarily incurred on journeys of the following kinds within the United Kingdom—
 - (a) journeys within subsection (4) made by the member that are necessary for the performance of his or her duties as a member;

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 293B is up to date with all changes known to be in force on or before 17 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*

- (b) if the member shares caring responsibilities with a spouse or partner, journeys made by the spouse or partner between the constituency or region and the member's parliamentary home.
- (4) The journeys referred to in subsection (3)(a) are those—
- (a) between the constituency or region and the Parliament or Assembly to which the member belongs,
 - (b) between the constituency or region and the member's parliamentary home, or
 - (c) within the constituency or region, but not excluded by subsection (5).
- (5) A journey is excluded if—
- (a) in the case of a member who has only one local office, it is between the member's local home and that office, and
 - (b) in any other case, it is between the member's local home and the principal local office.
- (6) In this section—
- “constituency or region”, in relation to a member, means the constituency or region which the member represents and the area within 20 miles of the boundary of that constituency or region;
 - “local office”, in relation to a member, means an office which is situated in the constituency or region and occupied by the member for the purposes of performing duties as a member;
 - “the member's local home” means a residence of the member situated in the constituency or region;
 - “the member's parliamentary home” means the member's only or main residence in the area comprising—
 - (a) the main site of the Parliament or Assembly to which the member belongs, and
 - (b) the area within 20 miles of that site;
 - “principal local office”, in relation to a member, means the local office most frequently occupied by the member for the purposes of performing duties as a member.
- (7) A person has “caring responsibilities” if the person—
- (a) has parental responsibility for a dependent child aged under 17 or for a child aged 17 or 18 who is in full-time education, or
 - (b) is the primary carer for a family member in receipt of—
 - (i) attendance allowance,
 - (ii) disability living allowance at the middle or highest rate for personal care,
 - (iii) the daily living component of personal independence payment, or
 - (iv) constant attendance allowance at or above the maximum rate with an industrial injuries disablement benefit, or the basic (full day) rate with a war disablement pension.
- (8) The Treasury may by order amend the definition of “caring responsibilities” in subsection (7).]

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 293B is up to date with all changes known to be in force on or before 17 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](#)*

Textual Amendments

- F1** S. 293B inserted (with effect in accordance with s. 10(2) of the amending Act) by [Finance Act 2013](#) (c. 29), **s. 10(1)**

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 293B is up to date with all changes known to be in force on or before 17 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\(4\)](#)