



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

[^{F1}Voluntary office-holders

^{F1}[^{F2}299B] **Voluntary office-holders: payments in respect of expenses**

- (1) No liability to income tax arises in respect of a payment to a person who holds a voluntary office if the payment is in respect of reasonable expenses incurred in carrying out the duties of that office.
- (2) It does not matter whether—
 - (a) the payment is an advance payment or a reimbursement;
 - (b) the person who makes the payment is the person with whom the office is held.
- (3) Subsections (2) and (3) of section 299A apply for the purposes of subsection (1) of this section as they apply for the purposes of subsection (1) of that section.]]

Textual Amendments

- F1** S. 299A and cross-heading inserted (6.4.2018) by [The Enactment of Extra-Statutory Concessions Order 2018 \(S.I. 2018/282\)](#), arts. 1, **2(2)**

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 299B. (See end of Document for details)*

F2 [S. 299B](#) inserted (6.4.2020 with effect in relation to the tax year 2020-21 and subsequent tax years) by [Finance Act 2020 \(c. 14\), s. 14\(1\)\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 299B.