



# 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.

[<sup>F1</sup>(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 [<sup>F2</sup>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

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**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 97. (See end of Document for details)*

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- (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, Section 97.