



Constitutional Reform and Governance Act 2010

2010 CHAPTER 25

PART 4

TAX STATUS OF MPs AND MEMBERS OF THE HOUSE OF LORDS

41 Tax status of MPs and members of the House of Lords

- (1) Subsection (2) applies if a person is for any part of a tax year—
 - (a) a member of the House of Commons, or
 - (b) a member of the House of Lords.
- (2) The person is to be treated for the purposes of the taxes listed in subsection (3) as resident^{F1}... and domiciled in the United Kingdom for the whole of that tax year.
- (3) The taxes are—
 - (a) income tax,
 - (b) capital gains tax, and
 - (c) inheritance tax.
- (4) For the purposes of this section a person—
 - (a) becomes a member of the House of Commons when (having been elected to that House) the person makes and subscribes the oath required by the Parliamentary Oaths Act 1866 (or the corresponding affirmation), and
 - (b) ceases to be a member of that House when—
 - (i) the Parliament to which the person was elected is dissolved, or
 - (ii) the person's seat is otherwise vacated.
- (5) For the purposes of this section and section 42 a person is a member of the House of Lords if the person is entitled to receive writs of summons to attend that House.
- (6) In relation to a member of the House of Lords, in subsection (1) the reference to any part of a tax year excludes any part of the year during which—

Changes to legislation: There are currently no known outstanding effects for the Constitutional Reform and Governance Act 2010, Section 41. (See end of Document for details)

- (a) section 137(3) of the Constitutional Reform Act 2005 applies to the member, or
 - (b) the member is entitled to receive writs of summons to attend the House of Lords by virtue of being an archbishop or bishop.
- (7) This section applies in relation to the tax year 2010-11 and subsequent tax years.
- (8) But in applying this section to the tax year 2010-11—
- (a) if the Parliament in which this Act is passed is dissolved in that tax year, ignore a person's membership of the House of Commons in that Parliament, and
 - (b) in any event, ignore a person's membership of the House of Lords at any time before the end of the period of 3 months beginning with the day on which section 42 comes into force.
- (9) In this section, in relation to inheritance tax—
- (a) “tax year” means a year beginning on 6 April and ending on the following 5 April, and
 - (b) “the tax year 2010-11” means the tax year beginning on 6 April 2010.
- (10) In determining for the purposes of this section and section 42 whether a person is entitled to receive writs of summons to attend the House of Lords, ignore—
- (a) section 2 of the Forfeiture Act 1870;
 - (b) sections 426A and 427 of the Insolvency Act 1986.

Textual Amendments

F1 Words in [s. 41\(2\)](#) omitted (17.7.2013 with effect in accordance with Sch. 46 para. 147(2)) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 46 para. 147\(1\)](#)

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