
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross Heading: European travel expenses. (See end of Document for details)

SCHEDULES

SCHEDULE 4

EXPENSES PAID TO MPs ETC

European travel expenses

- 3 (1) Section 294 of ITEPA 2003 (European travel expenses of MPs and other representatives) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) No liability to income tax arises in respect of a sum that is paid to—
- (a) a member of the House of Commons under section 5(1) of the Parliamentary Standards Act 2009,
 - (b) a member of the Scottish Parliament under section 81(2) of the Scotland Act 1998,
 - (c) a member of the National Assembly for Wales under section 20(2) of the Government of Wales Act 2006 or a member of the Welsh Assembly Government under section 53(2) of that Act, or
 - (d) a member of the Northern Ireland Assembly under section 47(2) of the Northern Ireland Act 1998,
- and expressed to be made in respect of European travel expenses.”
- (3) In subsection (3)(b), for sub-paragraph (iii) substitute—
- “(iii) any other country that is a member of the Council of Europe.”
- (4) The amendments made by this paragraph have effect in relation to sums paid to members under the relevant Act on or after 7 May 2010.
- (5) In relation to sums paid on or after that date in accordance with a resolution of the House of Commons passed before that date, section 294 of ITEPA 2003 continues to have effect as if those amendments had not been made.

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