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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 11A

Section 191A.]

#### REMOVAL EXPENSES AND BENEFITS

##### Textual Amendments

**F1** Sch. 11A inserted (27.7.1993) by Finance Act 1993 (c. 34), s. 76, Sch. 5 para. 2

##### Modifications etc. (not altering text)

**C1** Sch. 11A modified (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), Sch. 3 Pt. 8 para. 2(7)

### <sup>F2</sup>PART I

#### TAX RELIEF

##### Textual Amendments

**F2** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F3</sup><sub>1</sub> (1) Where by reason of a person's employment—
- (a) any sums are paid to that person (the employee) in respect of qualifying removal expenses,
  - (b) any sums are paid on behalf of the employee to another person in respect of qualifying removal expenses, or
  - (c) any qualifying removal benefit is provided for the employee or for others being members of his family or household,
- the employee shall not thereby be regarded as receiving emoluments of the employment for any purpose of Case I or Case II of Schedule E.
- (2) Sub-paragraph (1) above shall have effect subject to Part V of this Schedule.

##### Textual Amendments

**F3** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F4</sup><sub>2</sub> (1) This paragraph applies where—

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- (a) any payment or benefit would (apart from paragraph 1 above) constitute emoluments of an employment for any purpose of Case I or Case II of Schedule E, and
  - (b) by virtue of that paragraph it is treated as not being such emoluments.
- (2) The payment or benefit shall be treated as not being emoluments of the employment for any purpose of Case III of Schedule E.

**Textual Amendments**

**F4** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F5</sup>**PART II**

QUALIFYING EXPENSES AND QUALIFYING BENEFITS

**Textual Amendments**

**F5** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F6</sup>*Qualifying removal expenses*

**Textual Amendments**

**F6** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F73</sup> (1) Expenses are not qualifying removal expenses unless they are eligible removal expenses and the conditions set out in this paragraph and paragraph 5 below are fulfilled.
- (2) The expenses must be reasonably incurred by the employee in connection with a change of his residence.
- (3) The expenses must be incurred on or before the relevant day.

**Textual Amendments**

**F7** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F8</sup>*Qualifying removal benefits*

**Textual Amendments**

**F8** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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- <sup>F9</sup>4 (1) A benefit is not a qualifying removal benefit unless it is an eligible removal benefit and the conditions set out in this paragraph and paragraph 5 below are fulfilled.
- (2) The benefit must be reasonably provided in connection with a change of the employee's residence.
- (3) The benefit must be provided on or before the relevant day.

**Textual Amendments**

**F9** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F10</sup>*Connection with employment*

**Textual Amendments**

**F10** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F11</sup>5 (1) The change of residence mentioned in paragraphs 3(2) and 4(2) above must result from—
- (a) the employee becoming employed by an employer,
  - (b) an alteration of the duties of the employee's employment (where his employer remains the same), or
  - (c) an alteration of the place where the employee is normally to perform the duties of his employment (where both his employer and the duties of his employment remain the same).
- (2) The change must be made wholly or mainly to allow the employee to have his residence within a reasonable daily travelling distance of—
- (a) the place where he performs, or is to perform, the duties of his employment (where sub-paragraph (1)(a) above applies);
  - (b) the place where he performs, or is to perform, the new duties of his employment (where sub-paragraph (1)(b) above applies);
  - (c) the new place where he performs, or is to perform, the duties of his employment (where sub-paragraph (1)(c) above applies);
- and any reference in this sub-paragraph to the place where the employee performs, or is to perform, duties of his employment is to the place where he normally performs, or is normally to perform, those duties.
- (3) The employee's former residence must not be within a reasonable daily travelling distance of the place mentioned in sub-paragraph (2) above.

**Textual Amendments**

**F11** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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### *F12*The relevant day

#### Textual Amendments

**F12** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- F13**<sup>6</sup> (1) Subject to sub-paragraph (2) below, the relevant day, in relation to a particular change of residence, is the day on which the relevant year ends; and for the purposes of this sub-paragraph the relevant year is the year of assessment next following the year of assessment in which—
- (a) the employee begins to perform the duties of his employment (where paragraph 5(1)(a) above applies);
  - (b) the employee begins to perform the new duties of his employment (where paragraph 5(1)(b) above applies);
  - (c) the employee begins to perform the duties of his employment at the new place (where paragraph 5(1)(c) above applies).
- (2) If it appears reasonable to the Board to do so, having regard to all the circumstances of a particular change of residence, they may direct that in relation to that change the relevant day is a day which—
- (a) falls after the day mentioned in sub-paragraph (1) above, and
  - (b) is a day on which a year of assessment ends.

#### Textual Amendments

**F13** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

## PART III

### **F14**ELIGIBLE REMOVAL EXPENSES

#### Textual Amendments

**F14** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

### *F15*Introduction

#### Textual Amendments

**F15** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- F16**<sup>7</sup> Expenses are eligible removal expenses if they fall into one of the following categories—
- (a) expenses of disposal,
  - (b) expenses of acquisition,

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- (c) expenses of abortive acquisition,
- (d) expenses of transporting belongings,
- (e) travelling and subsistence expenses,
- (f) bridging loan expenses, and
- (g) duplicate expenses;

and paragraphs 8 to 14 below apply for the purpose of interpreting the preceding provisions of this paragraph.

#### Textual Amendments

**F16** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

#### <sup>F17</sup>Expenses of disposal

#### Textual Amendments

**F17** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F18</sup>g (1) Expenses fall within paragraph 7(a) above if (and only if)—
- (a) the employee has an interest in his former residence,
  - (b) that interest is disposed of, or is intended to be disposed of, in consequence of the change of residence, and
  - (c) the expenses fall within sub-paragraph (2) below.
- (2) Expenses fall within this sub-paragraph if they consist of one of the following—
- (a) legal expenses connected with the disposal or intended disposal of the employee's interest in his former residence (including legal expenses connected with the redemption of any loan relating to the residence),
  - (b) any penalty for redeeming, for the purpose of the disposal or intended disposal, any loan relating to the residence,
  - (c) fees of any estate agent or auctioneer engaged in the disposal or intended disposal,
  - (d) expenses of advertising the disposal or intended disposal,
  - (e) charges for disconnecting, for the purpose of the disposal or intended disposal, public utilities serving the residence,
  - (f) expenses of maintaining, insuring, or preserving the security of the residence at any time when unoccupied pending the disposal or intended disposal, and
  - (g) any rent paid in respect of the residence at any such time.
- (3) The reference in this paragraph to the employee having an interest in his former residence includes a reference to—
- (a) one or more members of the employee's family or household having such an interest;
  - (b) the employee and one or more members of his family or household having such an interest;
- and references to the disposal or intended disposal of the employee's interest in his former residence shall be construed accordingly.

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- (4) For the purposes of this paragraph a loan relates to a residence if the loan was raised to obtain an interest in the residence, or an interest in the residence forms security for the loan, or both.

**Textual Amendments**

**F18** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*<sup>F19</sup>Expenses of acquisition*

**Textual Amendments**

**F19** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F20</sup>9 (1) Expenses fall within paragraph 7(b) above if (and only if) the employee acquires an interest in his new residence and the expenses consist of one of the following—
- (a) legal expenses connected with the acquisition by the employee of the interest (including legal expenses connected with any loan raised to acquire the interest),
  - (b) any procurement fees connected with any such loan,
  - (c) the costs of any insurance effected to cover risks which are incurred by the maker of any such loan and which arise because the amount of the loan is equal to the whole, or a substantial part, of the value of the interest,
  - (d) fees relating to any survey or inspection of the residence undertaken in connection with the acquisition by the employee of the interest,
  - (e) fees payable to an appropriate registry or appropriate register in connection with the acquisition by the employee of the interest,
  - (f) stamp duty charged on the acquisition, and
  - (g) charges for connecting any public utility for use by the employee, if the utility serves the residence.
- (2) References in this paragraph to the employee acquiring an interest in his new residence include references to—
- (a) one or more members of the employee's family or household acquiring such an interest;
  - (b) the employee and one or more members of his family or household acquiring such an interest.
- (3) References in this paragraph to a loan are to a loan raised by the employee, by one or more members of the employee's family or household or by the employee and one or more members of his family or household.
- (4) The reference in this paragraph to a utility for use by the employee includes a reference to a utility for use by the employee and one or more members of his family or household.
- (5) For the purposes of this paragraph an appropriate registry is any of the following—
- (a) Her Majesty's Land Registry;

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- (b) the Land Registry in Northern Ireland;
  - (c) the Registry of Deeds for Northern Ireland;
- and an appropriate register is any register under the management and control of the Keeper of the Registers of Scotland.

**Textual Amendments**

**F20** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*F21 Expenses of abortive acquisition*

**Textual Amendments**

**F21** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F22</sup>10 Expenses fall within paragraph 7(c) above if (and only if)—
- (a) they are incurred with a view to the acquisition of an interest in a residence, the interest is not acquired, but (if it were) the residence would be the employee's new residence,
  - (b) they would fall within paragraph 7(b) above if the interest were acquired, and
  - (c) the interest is not acquired because of circumstances outside the control of the person seeking to acquire the interest, or because that person reasonably declines to proceed.

**Textual Amendments**

**F22** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*F23 Expenses of transporting belongings*

**Textual Amendments**

**F23** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F24</sup>11 (1) Expenses fall within paragraph 7(d) above if (and only if) they consist of one of the following—
- (a) expenses connected with transporting domestic belongings from the employee's former residence to his new residence, and
  - (b) the costs of any insurance effected to cover such transporting.
- (2) For the purposes of this paragraph transporting includes—
- (a) packing and unpacking belongings,
  - (b) temporarily storing them if a direct move from the former to the new residence is not made,

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- (c) detaching domestic fittings from the former residence if they are to be taken to the new residence, and
  - (d) attaching domestic fittings to the new residence, and adapting them, if they are brought from the old residence.
- (3) For the purposes of this paragraph domestic belongings are those of the employee and of members of his family or household.

**Textual Amendments**

**F24** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*<sup>F25</sup>Travelling and subsistence expenses*

**Textual Amendments**

**F25** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F26</sup>12 (1) Expenses fall within paragraph 7(e) above if (and only if) they consist of one of the following—
- (a) the costs of travelling and subsistence of the employee and members of his family or household while making temporary visits to the new area for purposes connected with the change,
  - (b) the employee's costs of travelling between his former residence and the place where he normally performs his new duties or (where paragraph 5(1)(c) above applies) between his former residence and the new place where he normally performs the duties of his employment,
  - (c) where paragraph 5(1)(b) or (c) above applies, the employee's costs of travelling, before the alteration mentioned in paragraph 5(1)(b) or (c), between his new residence and his original place of work,
  - (d) costs of the employee's subsistence (other than costs falling within paragraph (a) above),
  - (e) the employee's costs of travelling between his former residence and any temporary living accommodation of the employee,
  - (f) where paragraph 5(1)(b) or (c) above applies, the employee's costs of travelling, before the alteration mentioned in paragraph 5(1)(b) or (c), between his new residence and any temporary living accommodation of the employee,
  - (g) the costs of travelling of the employee and members of his family or household from the employee's former residence to his new residence in connection with the change,
  - (h) a relevant child's costs of subsistence while staying, for the purposes of securing the continuity of his education, in living accommodation in the old area after the change,
  - (i) a relevant child's costs of travelling between the accommodation mentioned in paragraph (h) above and the employee's new residence,



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- (j) a relevant child's costs of subsistence while staying, for the purposes of securing the continuity of his education, in living accommodation in the new area before the change, and
  - (k) a relevant child's costs of travelling between the accommodation mentioned in paragraph (j) above and the employee's former residence.
- (2) For the purposes of this paragraph—
- (a) the employee's new duties are the duties of his employment (where paragraph 5(1)(a) above applies) or the new duties of his employment (where paragraph 5(1)(b) above applies),
  - (b) the new area is the area round or near the place where the employee's new duties are, or are to be, normally performed, or (where paragraph 5(1)(c) above applies) the area round or near the new place where the duties of the employee's employment are, or are to be, normally performed,
  - (c) the employee's original place of work is the place where, before the alteration mentioned in paragraph 5(1)(b) or (c) above, the employee normally performs the duties of his employment,
  - (d) a relevant child is a person who is a member of the employee's family or household and who is aged under 19 at the material time, and
  - (e) the old area is the area round or near the former residence of the employee.
- (3) For the purposes of this paragraph the material time is the beginning of the year of assessment in which—
- (a) the employee becomes employed by an employer,
  - (b) the alteration of the duties of the employee's employment becomes effective, or
  - (c) the alteration of the place where the employee is normally to perform the duties of his employment becomes effective.
- (4) In a case where—
- (a) expenses are incurred by the employee,
  - (b) the expenses would, apart from this sub-paragraph, fall within paragraph 7(e) above, and
  - (c) a deduction is allowable under any of sections 193 to 195 in respect of the whole or part of the expenses,
- the expenses or, as the case may be, the part of them in respect of which the deduction is allowable shall be treated as not falling within paragraph 7(e) above.

**Textual Amendments**

**F26** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F27</sup>*Bridging loan expenses*

**Textual Amendments**

**F27** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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- <sup>F28</sup>13 (1) Expenses fall within paragraph 7(f) above if (and only if)—
- (a) the employee has an interest in his former residence,
  - (b) he disposes of that interest in consequence of the change of residence,
  - (c) he acquires an interest in his new residence, and
  - (d) the expenses consist of interest falling within sub-paragraph (2) below.
- (2) Interest falls within this sub-paragraph if it is payable by the employee in respect of a loan raised by him and the reason, or one of the reasons, for the loan being raised is that a period elapses between—
- (a) the date when expenditure is incurred in connection with the acquisition of the employee's interest in his new residence, and
  - (b) the date when the proceeds of the disposal of the employee's interest in his former residence are available.
- (3) Interest on so much of the loan as exceeds the market value of the employee's interest in his former residence (taken at the time his interest in his new residence is acquired) shall be regarded as not falling within sub-paragraph (2) above.
- (4) Interest on so much of the loan as is not used for any of the following purposes shall also be regarded as not falling within sub-paragraph (2) above—
- (a) the purpose of redeeming any loan relating to the employee's former residence and raised by him;
  - (b) the purpose of acquiring the employee's interest in his new residence.
- (5) For the purposes of this paragraph a loan relates to a residence if the loan was raised to obtain an interest in the residence, or an interest in the residence forms security for the loan, or both.
- (6) References in this paragraph to the employee having, disposing of or acquiring an interest in a residence include references to—
- (a) one or more members of the employee's family or household having, disposing of or acquiring such an interest;
  - (b) the employee and one or more members of his family or household having, disposing of or acquiring such an interest;
- and references to the employee's interest shall be construed accordingly.
- (7) The reference in this paragraph to interest payable by the employee includes a reference to interest payable by one or more members of the employee's family or household or by the employee and one or more members of his family or household.
- (8) References in this paragraph to a loan raised by the employee include references to a loan raised by one or more members of the employee's family or household or by the employee and one or more members of his family or household.

**Textual Amendments**

**F28** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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### *F<sup>29</sup> Duplicate expenses*

#### **Textual Amendments**

**F29** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- F<sup>30</sup>14** (1) Expenses fall within paragraph 7(g) above if (and only if)—
- (a) the employee has an interest in his former residence,
  - (b) he disposes of that interest in consequence of the change of residence,
  - (c) he acquires an interest in his new residence,
  - (d) the expenses are incurred by the employee as a result of the change, and
  - (e) the expenses are incurred on the purchase of domestic goods intended to replace goods which were used at the employee's former residence but which are not suitable for use at his new residence.
- (2) In arriving at the total of the expenses any amount mentioned in sub-paragraph (3) below shall be deducted from what would be the total apart from this sub-paragraph; and accordingly an amount equal to the aggregate of such amounts shall not be treated as eligible removal expenses.
- (3) The amount is any amount obtained in respect of the sale of the replaced goods.
- (4) References in this paragraph to the employee having, disposing of or acquiring an interest in a residence include references to—
- (a) one or more members of the employee's family or household having, disposing of or acquiring such an interest;
  - (b) the employee and one or more members of his family or household having, disposing of or acquiring such an interest.

#### **Textual Amendments**

**F30** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

### *F<sup>31</sup> Power to amend*

#### **Textual Amendments**

**F31** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- F<sup>32</sup>15** (1) The Treasury may make regulations amending the preceding provisions of this Part of this Schedule so as to secure that expenses that would not be eligible removal expenses (apart from the regulations) are such expenses.
- (2) Any such regulations may include such supplementary, incidental or consequential provisions as appear to the Treasury to be necessary or expedient; and such provisions may be made by way of amendment to other Parts of this Schedule, or otherwise.

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- (3) Any such regulations shall have effect as regards any change of an employee's residence which results from—
- (a) the employee becoming employed by an employer on or after the specified day;
  - (b) an alteration, with effect from a time falling on or after the specified day, of the duties of the employee's employment;
  - (c) an alteration, with effect from a time falling on or after the specified day, of the place where the employee is normally to perform the duties of his employment;
- and in this sub-paragraph "the specified day" means the day specified in the regulations for the purposes of this sub-paragraph.

**Textual Amendments**

**F32** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F33</sup>**PART IV**

**ELIGIBLE REMOVAL BENEFITS**

**Textual Amendments**

**F33** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F34</sup>*Introduction*

**Textual Amendments**

**F34** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F35</sup>16 Benefits are eligible removal benefits if they fall into one of the following categories—
- (a) benefits in respect of disposal,
  - (b) benefits in respect of acquisition,
  - (c) benefits in respect of abortive acquisition,
  - (d) benefits in respect of the transporting of belongings,
  - (e) travelling and subsistence benefits, and
  - (f) benefits in respect of the new residence;
- and paragraphs 17 to 22 below apply for the purpose of interpreting the preceding provisions of this paragraph.

**Textual Amendments**

**F35** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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*F<sup>36</sup> Benefits in respect of disposal*

**Textual Amendments**

**F36** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F37</sup>17 (1) A benefit falls within paragraph 16(a) above if (and only if)—
- (a) the employee has an interest in his former residence,
  - (b) that interest is disposed of, or is intended to be disposed of, in consequence of the change of residence, and
  - (c) the benefit falls within sub-paragraph (2) below.
- (2) A benefit falls within this sub-paragraph if it consists of one of the following—
- (a) legal services connected with the disposal or intended disposal of the employee's interest in his former residence (including legal services connected with the redemption of any loan relating to the residence),
  - (b) the waiving of any penalty for redeeming, for the purpose of the disposal or intended disposal, any loan relating to the residence,
  - (c) the services of an estate agent or auctioneer engaged in the disposal or intended disposal,
  - (d) services connected with the advertisement of the disposal or intended disposal,
  - (e) the disconnection, for the purpose of the disposal or intended disposal, of public utilities serving the residence, and
  - (f) services connected with the maintenance or insurance, or the preservation of the security, of the residence at any time when unoccupied pending the disposal or intended disposal.
- (3) Sub-paragraphs (3) and (4) of paragraph 8 above apply for the purposes of this paragraph as they apply for the purposes of that.

**Textual Amendments**

**F37** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*F<sup>38</sup> Benefits in respect of acquisition*

**Textual Amendments**

**F38** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F39</sup>18 (1) A benefit falls within paragraph 16(b) above if (and only if) the employee acquires an interest in his new residence and the benefit consists of one of the following—
- (a) legal services connected with the acquisition by the employee of the interest (including legal services connected with any loan raised to acquire the interest),

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- (b) the waiving of any procurement fees connected with any such loan,
- (c) the waiving of any amount payable in respect of insurance effected to cover risks which are incurred by the maker of any such loan and which arise because the amount of the loan is equal to the whole, or a substantial part, of the value of the interest,
- (d) any survey or inspection of the residence undertaken in connection with the acquisition by the employee of the interest, and
- (e) the connection of any public utility for use by the employee, if the utility serves the residence.

(2) Sub-paragraphs (2) to (4) of paragraph 9 above apply for the purposes of this paragraph as they apply for the purposes of that.

**Textual Amendments**

**F39** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*<sup>F40</sup>Benefits in respect of abortive acquisition*

**Textual Amendments**

**F40** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F41</sup>19 A benefit falls within paragraph 16(c) above if (and only if)—
- (a) it is provided with a view to the acquisition of an interest in a residence, the interest is not acquired, but (if it were) the residence would be the employee's new residence,
  - (b) it would fall within paragraph 16(b) above if the interest were acquired, and
  - (c) the interest is not acquired because of circumstances outside the control of the person seeking to acquire the interest, or because that person reasonably declines to proceed.

**Textual Amendments**

**F41** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*<sup>F42</sup>Benefits in respect of the transporting of belongings*

**Textual Amendments**

**F42** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F43</sup>20 (1) A benefit falls within paragraph 16(d) above if (and only if) it consists of one of the following—

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- (a) the transporting of domestic belongings from the employee's former residence to his new residence, and
- (b) the effecting of insurance to cover such transporting.

(2) Sub-paragraphs (2) and (3) of paragraph 11 above apply for the purposes of this paragraph as they apply for the purposes of that.

**Textual Amendments**

**F43** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*F44 Travelling and subsistence benefits*

**Textual Amendments**

**F44** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F45</sup>21 (1) A benefit falls within paragraph 16(e) above if (and only if) it consists of one of the following—

- (a) subsistence, and facilities for travel, provided for the employee and members of his family or household while making temporary visits to the new area for purposes connected with the change,
- (b) facilities provided for the employee for travel between his former residence and the place where he normally performs his new duties or (where paragraph 5(1)(c) above applies) between his former residence and the new place where he normally performs the duties of his employment,
- (c) where paragraph 5(1)(b) or (c) above applies, facilities provided for the employee for travel, before the alteration mentioned in paragraph 5(1)(b) or (c), between his new residence and his original place of work,
- (d) subsistence provided for the employee (other than subsistence falling within paragraph (a) above),
- (e) facilities provided for the employee for travel between his former residence and any temporary living accommodation of the employee,
- (f) where paragraph 5(1)(b) or (c) above applies, facilities provided for the employee for travel, before the alteration mentioned in paragraph 5(1)(b) or (c), between his new residence and any temporary living accommodation of the employee,
- (g) facilities provided for the employee and members of his family or household for travel from the employee's former residence to his new residence in connection with the change,
- (h) subsistence provided for a relevant child while staying, for the purposes of securing the continuity of his education, in living accommodation in the old area after the change,
- (i) facilities provided for a relevant child for travel between the accommodation mentioned in paragraph (h) above and the employee's new residence,
- (j) subsistence provided for a relevant child while staying, for the purposes of securing the continuity of his education, in living accommodation in the new area before the change, and

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- (k) facilities provided for a relevant child for travel between the accommodation mentioned in paragraph (j) above and the employee's former residence.
- (2) Where (apart from this sub-paragraph) a car or van would constitute a facility for the purposes of sub-paragraph (1) above, it shall not do so if the car or van—
- (a) is provided as mentioned in that sub-paragraph,
  - (b) is also available at any relevant time to the employee, or to others being members of his family or household, for his or their private use not falling within that sub-paragraph, and
  - (c) is so available by reason of the employee's employment and without any transfer of the property in it.
- (3) Sub-paragraphs (2) and (3) of paragraph 12 above apply for the purposes of this paragraph as they apply for the purposes of that.
- (4) In this paragraph “car”, “van” and “private use” have the same meanings as in Chapter II of this Part of this Act.
- (5) Section 168(6) applies for the purposes of this paragraph as it applies for the purposes of Chapter II of this Part of this Act.
- (6) For the purposes of this paragraph a relevant time is any time falling on or before the day which is the relevant day (within the meaning given by paragraph 6 above) in relation to the change of residence concerned.
- (7) In a case where—
- (a) a benefit is provided for the employee or a member of his family or household,
  - (b) the benefit would, apart from this sub-paragraph, fall within paragraph 16(e) above, and
  - (c) a deduction is allowable under any of sections 193 to 195 in respect of the whole or part of the cost of the benefit,
- the benefit shall, subject to sub-paragraph (8) below, be treated as not falling within paragraph 16(e) above.
- (8) Where a deduction is allowed as mentioned in sub-paragraph (7) above in respect of part only of the cost of the benefit, the extent to which the benefit is treated as falling within paragraph 16(e) above shall be determined on a just and reasonable basis.

#### Textual Amendments

**F45** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

#### <sup>F46</sup> Benefits in respect of new residence

#### Textual Amendments

**F46** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F47</sup>22 (1) A benefit falls within paragraph 16(f) above if (and only if)—



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- (a) the employee has an interest in his former residence,
- (b) he disposes of that interest in consequence of the change of residence,
- (c) he acquires an interest in his new residence,
- (d) the benefit is provided as a result of the change, and
- (e) the benefit consists of domestic goods provided to replace goods which were used at the employee's former residence but which are not suitable for use at his new residence.

(2) Sub-paragraph (4) of paragraph 14 above applies for the purposes of this paragraph as it applies for the purposes of that.

**Textual Amendments**

**F47** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

*F48* Power to amend

**Textual Amendments**

**F48** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F49</sup>23 (1) The Treasury may make regulations amending the preceding provisions of this Part of this Schedule so as to secure that a benefit that would not be an eligible removal benefit (apart from the regulations) is such a benefit.

(2) Any such regulations may include such supplementary, incidental or consequential provisions as appear to the Treasury to be necessary or expedient; and such provisions may be made by way of amendment to other Parts of this Schedule, or otherwise.

(3) Sub-paragraph (3) of paragraph 15 above applies to regulations made under this paragraph as it applies to regulations made under that.

**Textual Amendments**

**F49** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F50</sup>**PART V**

**THE QUALIFYING LIMIT**

**Textual Amendments**

**F50** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F51</sup>24 (1) In a case where, by reason of the employee's employment and in connection with a particular change of residence—

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- (a) any sums are paid as mentioned in paragraph 1(1)(a) or (b) above, or
- (b) any qualifying removal benefit is provided as mentioned in paragraph 1(1)(c) above,

paragraph 1(1) above shall apply only to the extent that the total value to the employee, found under sub-paragraph (2) below, does not exceed the qualifying limit.

- (2) The total value to the employee is the total of the following—
  - (a) the aggregate of the amounts of any sums paid as mentioned in paragraph 1(1)(a) or (b) above in connection with the change of residence;
  - (b) the aggregate of any amounts represented by qualifying removal benefits which are provided as mentioned in paragraph 1(1)(c) above in connection with the change.
- (3) Subject to sub-paragraphs (4) to (8) below, for the purposes of sub-paragraph (2)(b) above the amount represented by a benefit is the amount which would be the cash equivalent of the benefit under Chapter II of this Part of this Act if the benefit were chargeable under the appropriate provision of that Chapter.
- (4) In the case of a benefit which—
  - (a) consists of living accommodation provided for a person, and
  - (b) is, or would be apart from this Schedule, chargeable under section 145 and not under section 146,
 for the purposes of sub-paragraph (2)(b) above the amount represented by the benefit is the amount which, if the benefit were so chargeable, would be the value to the employee of the accommodation for the period in which the accommodation is provided, less the appropriate sum.
- (5) For the purposes of sub-paragraph (4) above the value to the employee of accommodation in any period shall be determined in accordance with section 145, and the reference in that sub-paragraph to the appropriate sum is to the total of—
  - (a) so much of any sum made good by the employee to those at whose cost the accommodation is provided as is properly attributable to the provision of the accommodation, and
  - (b) any amounts which, if the benefit were chargeable under section 145, would be deductible by virtue of section 145(3) from the amount to be treated as emoluments under section 145(1) as regards the benefit.
- (6) In the case of a benefit which—
  - (a) consists of living accommodation provided for a person, and
  - (b) is, or would be apart from this Schedule, chargeable under both section 145 and section 146,
 for the purposes of sub-paragraph (2)(b) above the amount represented by the benefit is the total of the amounts mentioned in sub-paragraph (7) below.
- (7) The amounts referred to in sub-paragraph (6) above are—
  - (a) the amount which would be found under sub-paragraph (4) above if the benefit were chargeable under section 145 and not under section 146, and
  - (b) the amount which, if the benefit were chargeable under section 146, would be the additional value to the employee of the accommodation for the period in which the accommodation is provided, less the appropriate sum.

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- (8) For the purposes of sub-paragraph (7) above the additional value to the employee of accommodation in any period shall be determined in accordance with section 146, and the reference in that sub-paragraph to the appropriate sum is to the total of—
- (a) so much of any rent paid by the employee in respect of the accommodation to the person providing it as exceeds the value to the employee of the accommodation for the period (determined in accordance with section 145), and
  - (b) any amounts which, if the benefit were chargeable under section 146, would be deductible by virtue of subsection (9) of that section from the amount to be treated as emoluments under that section as regards the benefit.
- (9) The qualifying limit, as regards any change of residence, is £8,000.
- (10) The Treasury may by order substitute for the sum for the time being specified in sub-paragraph (9) above a sum of a greater amount.
- (11) Any such substitution shall have effect as regards any change of an employee's residence which results from—
- (a) the employee becoming employed by an employer on or after the specified day;
  - (b) an alteration, with effect from a time falling on or after the specified day, of the duties of the employee's employment;
  - (c) an alteration, with effect from a time falling on or after the specified day, of the place where the employee is normally to perform the duties of his employment;
- and in this sub-paragraph “the specified day” means the day specified in the order for the purposes of this sub-paragraph.

**Textual Amendments**

**F51** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F52</sup>**PART VI**

**GENERAL**

**Textual Amendments**

**F52** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

<sup>F53</sup>*Interpretation*

**Textual Amendments**

**F53** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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- (a) references to the residence of the employee are to his sole or main residence,
- (b) references to the former residence of the employee are to his sole or main residence before the change,
- (c) references to the new residence of the employee are to his sole or main residence after the change, and
- (d) references to an interest in a residence are, in the case of a building, references to an estate or interest in the land concerned.

#### Textual Amendments

**F54** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F55</sup>26 For the purposes of this Schedule a person is not a member of another person's family or household unless the former is—
- (a) the latter's spouse, son, daughter, parent, servant, dependant or guest, or
  - (b) the spouse of a son or daughter of the latter.

#### Textual Amendments

**F55** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F56</sup>27 In this Schedule references to employment include references to any office, and related expressions shall be construed accordingly.

#### Textual Amendments

**F56** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- <sup>F57</sup>28 References in this Schedule to subsistence are to food, drink and temporary living accommodation.

#### Textual Amendments

**F57** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

#### <sup>F58</sup>Commencement

#### Textual Amendments

**F58** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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- <sup>F59</sup>29 This Schedule applies to any payment made, or any benefit provided, in connection with a change of an employee's residence which results from—
- (a) the employee becoming employed by an employer on or after 6th April 1993,
  - (b) an alteration, with effect from a time falling on or after 6th April 1993, of the duties of the employee's employment, or
  - (c) an alteration, with effect from a time falling on or after 6th April 1993, of the place where the employee is normally to perform the duties of his employment.

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**Textual Amendments**

**F59** Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, **Sch. 5 para.2**

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