



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

[^{F1}Members of local authorities etc

[^{F1}295A Travel expenses of members of local authorities etc

- (1) No liability to income tax arises in respect of a qualifying payment made to a member of a relevant authority for travel expenses incurred by the member if—
 - (a) the payment is for expenses other than those related to the member's use of a vehicle to which Chapter 2 applies, and
 - (b) the expenses are not excluded by subsection (2).
- (2) Expenses are excluded by this subsection if—
 - (a) they are incurred on a journey between the member's home and permanent workplace, and
 - (b) the member's home is situated more than 20 miles outside the boundary of the area of the relevant authority.
- (3) In this section “permanent workplace” has the same meaning as in Part 5 (see section 339).
- (4) The Treasury may by regulations—

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 295A is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (a) provide for bodies specified in the regulations (which must be local authorities or bodies that have similar or related functions or purposes) to be relevant authorities for the purposes of this section,
 - (b) provide for references in this section to a member of a relevant authority to be read as references to a member of a description prescribed in the regulations, and
 - (c) define what is meant by “qualifying payment” for the purposes of this section.
- (5) The regulations may contain transitional provision and savings.]

Textual Amendments

- F1** S. 295A and cross-heading inserted (with effect in accordance with s. 29(7) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 29\(5\)](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 295A is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)