

2023 No. 570

INCOME TAX

The Income Tax (Accommodation Allowances of Armed Forces) Regulations 2023

<i>Made</i>	- - - -	<i>23rd May 2023</i>
<i>Laid before House of Commons</i>		<i>25th May 2023</i>
<i>Coming into force</i>	- -	<i>15th June 2023</i>

The Treasury, in exercise of the powers conferred by section 297D(2)(c), (3) and (5) of the Income Tax (Earnings and Pensions) Act 2003(a), make the following Regulations:

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Accommodation Allowances of Armed Forces) Regulations 2023 and come into force on 15th June 2023.

(2) These Regulations have effect in relation to rebate payments mentioned in regulation 2 made on or after 11th July 2022 but before 6th April 2023.

(3) In these Regulations “CILOCT” means Contribution in Lieu of Council Tax paid by members of the armed forces of the Crown in respect of accommodation provided to them by the Ministry of Defence.

Accommodation allowance

2. The condition specified for the purposes of section 297D(2)(c) of the Income Tax (Earnings and Pensions) Act 2003 (armed forces: accommodation allowances) is that the allowance is a rebate payment made to a member of the armed forces of the Crown in respect of CILOCT under the Ministry of Defence scheme known as the CILOCT Rebate Scheme.

Andrew Stephenson
Steve Double

23rd May 2023

Two of the Lords Commissioners of His Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify a condition for a payment to fall within the definition of an “accommodation allowance” for the purposes of section 297D of the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Section 297D provides an income tax exemption for payments made to,

(a) 2003 c. 1. Section 297D was inserted by section 8(1) of the Finance Act 2018 (c. 3).

or in respect of, members of the armed forces of the Crown out of public revenue for or towards the costs of accommodation.

Regulation 1(2) provides that these Regulations have retrospective effect for payments made on or after 11th July 2022 but before 6th April 2023. Section 297D(5) of the Income Tax (Earnings and Pensions) Act 2003 provides authority for retrospective effect.

Regulation 2 specifies the condition to be met, which is that the payment is a rebate payment made in respect of CILOCT under the Ministry of Defence scheme known as the CILOCT Rebate Scheme. That scheme made one-off rebate payments of £150 to members of the armed forces of the Crown in respect of payments of CILOCT, which some members of the armed forces pay instead of Council Tax.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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