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STATUTORY INSTRUMENTS

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**2024 No. 76**

**INCOME TAX**

**The Income Tax (Accommodation Allowances  
of Armed Forces) Regulations 2024**

<i>Made</i>	- - - -	<i>23rd January 2024</i>
<i>Laid before the House of Commons</i>	- - - -	<i>25th January 2024</i>
<i>Coming into force</i>	- -	<i>11th March 2024</i>

The Treasury, in exercise of the powers conferred by section 297D(2)(c), (3) and (4) of the Income Tax (Earnings and Pensions) Act 2003(1), make the following Regulations.

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Income Tax (Accommodation Allowances of Armed Forces) Regulations 2024 and come into force on 11th March 2024.

(2) In these Regulations “JSP” means the document published by the Ministry of Defence on 19 January 2024 entitled “Joint Service Publication: 464 Tri-Service Accommodation Regulations, Volume 1, Part 6 and 8” as it has effect from time to time.

**Accommodation allowance**

2. The conditions specified for the purposes of section 297D(2)(c) of the Income Tax (Earnings and Pensions) Act 2003 (armed forces: accommodation allowances) are that the allowance—

- (a) is payable by the Ministry of Defence in accordance with Part 8 of the JSP, and
- (b) is a payment to compensate a member of the armed forces of the Crown in respect of one or more of—
  - (i) the cost of rent,
  - (ii) the cost of council tax, to the extent that this cost is subsidised by payments to a member of the armed forces of the Crown for private sector rental accommodation in accordance with the JSP,
  - (iii) costs incurred in connection with sourcing and signing a tenancy agreement,

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

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (iv) costs incurred in connection with terminating a tenancy agreement early, in accordance with the JSP,
- (v) costs up to the amount specified as the limit on Dual Accommodation Expense in the JSP, incurred as a result of that member of the armed forces of the Crown occupying Single Living Accommodation as defined in the JSP, due to their main home being more than a reasonable daily travelling distance from their place of work.

23rd January 2024

*Joy Morrissey*  
*Amanda Milling*  
Two of the Lords Commissioners of His  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

These Regulations specify conditions that must be met in order 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, or in respect of, members of the armed forces of the Crown out of public revenue for or towards the costs of accommodation. The conditions require that a payment falls within certain categories of payments that may be made by the Ministry of Defence (“MOD”) under the “Tri-Service Accommodation Regulations, Volume 1, Part 8” set out in Joint Service Publication 464 (the “JSP”), which is a document published by the MOD.

The JSP is available <https://www.gov.uk/government/publications/draft-tri-service-accommodation-regulations-tsars-jsp-464-march-2024>. Hard copies of this document can be obtained from the Accommodation Team, MOD Main Building, Whitehall, London, SW1A 2HB (email: [people-accom-asc@mod.gov.uk](mailto:people-accom-asc@mod.gov.uk)).

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