



Finance Act 2004

2004 CHAPTER 12

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

PERSONAL TAXATION

Taxable benefits

82 European travel expenses of MPs and other representatives

- (1) The Income Tax (Earnings and Pensions) Act 2003 (c. 1) is amended as follows.
- (2) In section 294 (EU travel expenses of MPs and other representatives) in subsection (1) (exemption from income tax in respect of sums paid to Members of the House of Commons and other representatives in respect of EU travel expenses) for “EU” (in both places) substitute “European”.
- (3) In that section, for subsections (2) to (4) substitute—
 - “(2) “European travel expenses” means the cost of, and any additional expenses incurred in, travelling between the United Kingdom and a relevant European location.
 - (3) “Relevant European location” means—
 - (a) a European Union institution or agency, or
 - (b) the national parliament of—
 - (i) another member State,
 - (ii) a candidate or applicant country, or
 - (iii) a member State of the European Free Trade Association.

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- (4) The Treasury may by order amend subsection (3) by—
 - (a) adding a European location,
 - (b) removing a European location, or
 - (c) varying the description of a European location.”.
- (4) In the heading of that section, “EU” accordingly becomes “European”.
- (5) This section has effect in relation to sums paid in respect of costs or expenses incurred on or after 6th April 2004.

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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. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)