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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### EXPENSES PAID TO MPs ETC

##### *UK travel and subsistence expenses*

- 2 (1) In ITEPA 2003, after section 293 insert—

##### **“293A UK travel and subsistence expenses of MPs**

- (1) No liability to income tax arises in respect of a payment made to a member of the House of Commons under section 5(1) of the Parliamentary Standards Act 2009 if the payment is expressed to be made—
    - (a) in respect of relevant UK travel expenses, or
    - (b) in respect of relevant subsistence expenses.
  - (2) “Relevant UK travel expenses” means expenses necessarily incurred on journeys of the following kinds within the United Kingdom—
    - (a) journeys made by the member that are necessary for the performance of the member's parliamentary duties, and
    - (b) if the member shares caring responsibilities with a spouse or partner, journeys made by the spouse or partner between the member's London Area residence and the member's constituency residence.
  - (3) “Relevant subsistence expenses” means expenses necessarily incurred on an evening meal (excluding alcoholic drinks) eaten on the Parliamentary Estate, where the member is required to be at the House of Commons because the House is sitting beyond 7.30 p.m.
  - (4) “Caring responsibilities” and “London Area” have the same meaning in subsection (2)(b) as they have in the scheme in effect for the time being under section 5 of the Parliamentary Standards Act 2009.”
- (2) The amendment made by sub-paragraph (1) has effect in relation to payments made under section 5(1) of the Parliamentary Standards Act 2009 on or after 7 May 2010.
- (3) In relation to payments made on or after that date in accordance with a resolution of the House of Commons passed before that date, ITEPA 2003 continues to have effect as if that amendment had not been made.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 2.