
STATUTORY INSTRUMENTS

2010 No. 157

The Enactment of Extra-Statutory Concessions Order 2010

Accommodation outgoings of ministers of religion

2.—(1) The Income Tax (Earnings and Pensions) Act 2003(1) is amended as follows.

(2) In step 1 in section 218(1)(2) (calculation of earnings rate for a tax year), after “exempt income”, insert “, other than any attributable to section 290A or 290B (accommodation outgoings of ministers of religion).”

(3) After section 290 insert—

“290A Accommodation outgoings of ministers of religion

(1) No liability to income tax arises in respect of a person in lower-paid employment as a minister of a religious denomination by virtue of the payment or reimbursement of accommodation outgoings.

(2) Subsection (1) does not apply if the minister is paid an allowance intended to be used, wholly or in part, for paying accommodation outgoings (as to which see section 290B).

(3) In this section—

“accommodation outgoings” means amounts incurred by the minister in—

- (a) heating, lighting or cleaning qualifying premises; or
- (b) maintaining a garden forming part of qualifying premises;

“lower-paid employment” has the meaning given by section 217;

“qualifying premises” has the same meaning as in section 290(3).

290B Allowances paid to ministers of religion in respect of accommodation outgoings

(1) This section applies where a person in lower-paid employment as a minister of a religious denomination is paid an allowance intended to be used, wholly or in part, for paying accommodation outgoings.

(2) No liability to tax arises by virtue of the payment of the allowance to the extent that it is used for paying accommodation outgoings.

(3) In this section—

“accommodation outgoings” and “lower-paid employment” have the same meanings as in section 290A;

“qualifying premises” has the same meaning as in section 290.”.

(4) The amendments made by this article have effect for the tax year 2010-2011 and subsequent tax years.

(1) 2003 c. 1.

(2) Step 1 in section 218(1) was amended by paragraph 5 of Schedule 3 to the [Finance Act 2007 \(c. 11\)](#).

(3) Section 290(4) specifies the premises that are qualifying premises.

Status: This is the original version (as it was originally made).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