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

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## SCHEDULES

### SCHEDULE 4

#### EXPENSES PAID TO MPs ETC

##### *Accommodation expenses*

- 1 (1) ITEPA 2003 is amended as follows.  
(2) For section 292 substitute—

**“292 Accommodation 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—
- (a) expressed to be made in respect of accommodation expenses, or
  - (b) related to or in consequence of a payment expressed to be so made.
- (2) “Accommodation expenses” means expenses necessarily incurred on overnight accommodation that is required for the performance of the member's parliamentary duties in or about the Palace of Westminster or the member's constituency.
- (3) But the cost of an overnight stay in a hotel that was required only because, on that night, the member had been required to be at the House of Commons because the House was sitting late does not count as accommodation expenses for the purposes of this section, unless the member had been required to be at the House because it was sitting beyond 1 a.m.
- (4) Subsection (1) does not apply to a loan for a deposit payable at the commencement of a tenancy.”
- (3) In section 360 (disallowance of certain accommodation expenses of MPs and other representatives), insert at the end—
- “ (3) In relation to a member of the House of Commons, subsection (3) of section 292 applies for the purposes of this section as it applies for the purposes of that section.”
- (4) The amendment made by sub-paragraph (2) has effect in relation to payments made under section 5(1) of the Parliamentary Standards Act 2009 on or after 7 May 2010.
- (5) 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.
- (6) The amendment made by sub-paragraph (3) has effect in relation to expenses incurred on or after that date.

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